



Claim for Rehabilitation of Historic Properties Credit

CT-238

Tax Law – Articles 9-A, 32, and 33

All filers must enter tax period:

beginning	<input type="text"/>	ending	<input type="text"/>
-----------	----------------------	--------	----------------------

Legal name of corporation	Employer identification number (EIN)
---------------------------	--------------------------------------

Attach to Form CT-3, CT-3-A, CT-3-S, CT-32, CT-32-A, CT-32-S, CT-33, CT-33-A, or CT-33-NL.

Part 1 – Certified historic structure information and credit amounts (attach additional sheets if necessary; see instructions)

Schedule A – Certified historic structure information

Property	A Address of certified historic structure	B Project number	C Date of completion
1			
2			
3			

Schedule B – Certified historic structure credit amounts

Property	A – Qualified rehabilitation expenditures	B – Multiply column A by 20% (.2)	C – Enter the lesser of column B or \$5,000,000
1			
2			
3			
Total from additional sheet(s), if any.....			

1	Total of column C amounts.....	1
2	Rehabilitation of historic properties credit from partnership(s) (from line 17; see instructions).....	2
3	Unused rehabilitation of historic properties credit carried over from previous tax years.....	3
4	Total rehabilitation of historic properties credit (add lines 1, 2, and 3; New York S corporations, see instructions) ...	4
5	Rehabilitation of historic properties credit recapture (from line 16; New York S corporations, see instructions) ..	5
6	Total rehabilitation of historic properties credit available (see instructions).....	6

Part 2 – Computation of rehabilitation of historic properties credit used or carried forward (New York S corporations do not complete this section)

7	Tax due before credits (see instructions).....	7
8	Tax credits claimed before rehabilitation of historic properties credit (see instructions).....	8
9a	Subtract line 8 from line 7.....	9a
9b	Tax limitation (see instructions).....	9b
9c	Credit limitation (subtract line 9b from line 9a; if line 9b is greater than line 9a, enter 0).....	9c
10	Credit used this year (see instructions).....	10
11	Unused credit to be carried forward (subtract line 10 from line 6).....	11

Part 3 – Computation of rehabilitation of historic properties credit recapture (see instructions)

12	Federal recapture amount on New York property.....	12
13	Amount of federal credit on New York property originally allowed.....	13
14	Divide line 12 by line 13 (carry result to four decimal places).....	14
15	Amount of New York credit originally allowed.....	15
16	New York recapture amount (multiply line 15 by line 14; enter here and on line 5).....	16

Part 4 – Partnership information (attach additional sheets as necessary)

Name of partnership	Partnership's EIN	Credit amount allocated
Total from additional sheet(s), if any.....		

17	Total credit amount allocated from partnership(s) (enter here and on line 2).....	17
----	---	----

A If you are claiming this credit as a corporate partner, mark an X in the box.....

