New York State Department of Taxation and Finance

Credit for Taxicabs and Livery Service Vehicles Accessible to Persons With Disabilities

For costs incurred on or after January 1, 2011

Tax Law – Article 9-A, Section 210.44

CT-236

2014

All filers must enter tax period:

beginning [   ] ending [   ]

Legal name of corporation	Employer identification number (EIN)

File this form with Form CT-3, CT-3-A, or CT-3-S

Part 1 – Computation of credit *(see instructions)*

Schedule A – Purchase of new vehicle manufactured to be accessible to persons with disabilities for which there is no comparable make or model that does not include the equipment necessary to provide accessibility to persons with disabilities *(use a separate line for each vehicle; attach additional sheets if necessary)*

A – Vehicle identification number (VIN) of new vehicle	B – Total purchase price of new vehicle	C – Enter *10,000*
Total Schedule A, column C amounts from additional sheet(s), if any		
1 Total of all column C amounts .... •	**1**	

Schedule B – Upgrade of motor vehicle *(use a separate line for each vehicle; attach additional sheets if necessary)*

A VIN of upgraded vehicle	B Date incremental costs incurred *(mm-dd-yy)*	C Incremental cost *(see instructions)*	D Enter the lesser of column C or *10,000*
Total Schedule B, column D amounts from additional sheet(s), if any			
2 Total of all Schedule B, column D amounts .... •		**2**	

Schedule C – Computation of available credit for the current tax year

3 Credit computed for the current tax year *(add lines 1 and 2)* .... •		**3**	
4 Credit amount from partnership(s) *(from line 13)* .... •		**4**	
5 Total credit computed for the current tax year *(add lines 3 and 4)* .... •		**5**	
6 Unused credit from the preceding tax year .... •		**6**	
7 Total available credit for the current tax year *(add lines 5 and 6)* .... •		**7**	

Part 2 – Computation of credit used and carried forward *(New York S corporations do not complete this part)*

8 Tax due before credits *(see instructions)*		**8**	
9 Tax credits claimed before the credit for taxicabs and livery service vehicles accessible to persons with disabilities *(see instructions)* .... •		**9**	
10 Net tax *(subtract line 9 from line 8; if zero or less, enter 0)*		**10**	
11 Credit to be used for the current tax year *(see instructions)* .... •		**11**	
12 Credit to be carried forward *(subtract line 11 from line 7)* .... •		**12**	

Part 3 – Partnership information *(see instructions)*

Name of partnership	Partnership's EIN	Credit amount allocated
Total from attachment(s)...		
13 Total credit amount allocated from partnership *(enter here and on line 4)*... •	**13**	

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