



# Claim for Rehabilitation of Historic Properties Credit

# CT-238

Tax Law – Articles 9-A and 33

All filers must enter tax period:

beginning	<input type="text"/>	ending	<input type="text"/>
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Legal name of corporation	Employer identification number (EIN)
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Attach to Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, or CT-33-NL.

All filers **must** complete line A.

**A** Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership)? (mark an **X** in the appropriate box; see instructions) ..... Yes •  No

### C corporations

If Yes, complete Parts 1 and 2, and if applicable, Part 3.  
If No, and you are claiming this credit as a corporate partner, complete Part 1 (lines 2 through 7), Parts 2 and 4, and if applicable, Part 3.

### New York S corporations

If Yes, complete Part 1 (lines 1 through 6).  
If No, and you are claiming this credit as a corporate partner, complete Part 1 (lines 2 through 6) and Part 4.

## Part 1 – Certified historic structure information and credit amounts (attach additional sheets as 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 24; see instructions).....	•	2
3	Subtotal (add lines 1 and 2).....	•	3
4	Unused rehabilitation of historic properties credit carried over from previous tax years.....	•	4
5	Total rehabilitation of historic properties credit (add lines 3 and 4; New York S corporations, see instructions) ...	•	5
6	Rehabilitation of historic properties credit recapture (from line 23; New York S corporations, see instructions) ..	•	6
7	Total rehabilitation of historic properties credit available (see instructions).....	•	7

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

8	Tax due before credits (see instructions).....	•	8
9	Tax credits claimed before rehabilitation of historic properties credit (see instructions).....	•	9
10	Subtract line 9 from line 8.....	•	10
11	Tax limitation (see instructions) .....	•	11
12	Credit limitation (subtract line 11 from line 10; if line 11 is greater than line 10, enter 0) .....	•	12
13	Credit used this year (see instructions) .....	•	13
14	Unused credit (subtract line 13 from line 7) .....	•	14
15	Credit amount available for refund or overpayment (enter the lesser of line 3 or line 14).....	•	15
16	Credit to be refunded (limited to the amount on line 15; enter here and on your franchise return).....	•	16
17	Credit to be applied as an overpayment to next year's tax (subtract line 16 from line 15; enter here and on your franchise tax return) .....	•	17
18	Credit to be carried forward (subtract line 15 from line 14) .....	•	18



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

19	Federal recapture amount on New York property.....	•	19	
20	Amount of federal credit on New York property originally allowed .....	•	20	
21	Divide line 19 by line 20 (carry result to four decimal places) .....		21	
22	Amount of New York credit originally allowed (see instructions) .....	•	22	
23	New York recapture amount (multiply line 22 by line 21; enter here and on line 6) .....	•	23	

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

Name of partnership	Partnership's EIN	Project number	Credit amount allocated
	•		•
	•		•
	•		•
	•		•
Total from additional sheet(s), if any.....			•
24 Total credit amount allocated from partnership(s) (enter here and on line 2) .....			24

