



Claim for Rehabilitation of Historic Properties Credit

CT-238

Tax Law – Sections 210-B.26 and 1511(y)

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-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 forms 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	Small project (see instructions)	A Qualified rehabilitation expenditures	B Multiply column A by 20% (0.2)	C Small projects only: Multiply column B by 150% (1.5) (see instr.)	D Allowable credit amount (see instructions)
1	<input type="checkbox"/>				
2	<input type="checkbox"/>				
3	<input type="checkbox"/>				

Total from any additional forms	•	
1 Total of column D 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 forms as necessary)

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

