



Department of Taxation and Finance

Claim for Rehabilitation of Historic Properties Credit

Tax Law – §§ 210-B.26 and 1511(y)

CT-238All 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, CT-3-S, CT-33, CT-33-A, or CT-33-NL.

All filers **must** complete lines A and B.**A** If you are claiming any credit amount as a transferee, mark an **X** in this box ☐

RHP_TRNSFE_IND

**Transferees:** Complete Part 5, and all other parts as applicable.**B** 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 ☐

RHP_CRDT_ERNR_IND

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 (see instructions)**Schedule A: Certified historic structure information**

Property	A Address of certified historic structure	B Project number	C Date of completion
	CT238CERTHSSTINFO certHsstInfo STR_1_ADR STR_2_ADR MAIL_CITY_ADR ST_ADR ZIP_5_ADR ZIP_4_ADR	NMBR	DATE
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)
	SM_PROJ_IND	QUAL_REHAB_AMT	MLPY_20_AMT	MLPY_150_AMT	RHP_CR_1_AMT
1					RHP_CR_2_AMT
2					RHP_CR_3_AMT
3					

Total column D amounts from all additional Forms CT-238

1	Total of column D amounts	RHP_CR_AMT
1a	Enter the amount of credit transferred (see instructions)	RHP_XFER_CR_AMT
1b	Subtotal (subtract line 1a from line 1)	RHP_SUBTL_1_AMT
2	Rehabilitation of historic properties credit from partnerships (from line 24; see instructions)	RHP_PRTNR_AMT
2a	Credit received as a transferee (enter the amount from line 27)	RHP_TRNSFE_CR_AMT
3	Subtotal (add lines 1b, 2, and 2a)	RHP_SUBTL_AMT
4	Unused rehabilitation of historic properties credit carried over from previous tax years	RHP_PRIOR_AMT
5	Total rehabilitation of historic properties credit (add lines 3 and 4; New York S corporations, see instructions)	RHP_NET_AMT
6	Rehabilitation of historic properties credit recapture (from line 23; New York S corporations, see instructions)	RHP_RECAP_AMT
7	Total rehabilitation of historic properties credit available (see instructions)	RHP_AVL_AMT

Part 2: Calculation 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)	RHP_TX_B4CR_AMT
9	Tax credits claimed before rehabilitation of historic properties credit (see instructions)	RHP_OCR_AMT
10	Subtract line 9 from line 8	RHP_NET_TX_AMT
11	Tax limitation (see instructions)	RHP_MIN_TX_AMT
12	Credit limitation (subtract line 11 from line 10; if line 11 is greater than line 10, enter 0)	RHP_LMT_AMT
13	Credit used this year (see instructions)	RHP_USED_AMT
14	Unused credit (subtract line 13 from line 7)	RHP_REMAIN_AMT
15	Credit amount available for refund or overpayment (enter the lesser of line 3 or line 14)	RHP_AVL_RFND_AMT
16	Credit to be refunded (limited to the amount on line 15; enter here and on your franchise return)	RHP_RFND_AMT

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Part 2: Calculation of rehabilitation of historic properties credit used or carried forward (continued)

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	RHP_CR_2_NXT_AMT
18 Credit to be carried forward (subtract line 15 from line 14)	18	RHP_CRYF_AMT

Part 3: Calculation of rehabilitation of historic properties credit recapture (see instructions)

19 Federal recapture amount on New York property.....	19	RHP_FED_RECAP_AMT
20 Amount of federal credit on New York property originally allowed	20	RHP_FED_ORIG_AMT
21 Divide line 19 by line 20 (carry the result to the fourth decimal place).....	21	RHP_FED_NYS_PCT
22 Amount of New York credit originally allowed (see instructions)	22	RHP_ORIG_ALLW_AMT
23 New York recapture amount (multiply line 22 by line 21; enter here and on line 6)	23	RHP_NYS_RECAP_AMT

Part 4: Partnership information (see Additional forms in the instructions)

A CT238PSHIPINFO Name of partnership	EIN_ID Partnership's EIN	C Project number	AMOUNT Credit amount allocated
rHPpShipInfo NAME	RHP_PT_EIN_1_ID	PROJ_NMBR	RHP_PRTNR_1_AMT
	RHP_PT_EIN_2_ID		RHP_PRTNR_2_AMT
	RHP_PT_EIN_3_ID		RHP_PRTNR_3_AMT
	RHP_PT_EIN_4_ID		RHP_PRTNR_4_AMT
Total column D amounts from all additional Forms CT-238			RHP_PRTNR_5_AMT
24 Total credit amount allocated from partnerships (enter here and on line 2)	24		RHP_PSHIP_CR_AMT

Part 5: Transferees

If you received a rehabilitation of historic properties credit as a transferee, complete the applicable schedules. You **must** submit a copy of the transfer approval certificate with your return.

For Type, enter **P** for partnership, **S** for New York S corporation, or **TR** for transferor.

If the partnership or New York S corporation from which you received a share of the historic rehabilitation credit is a transferee, for Entity type, enter **PTE** for partnership, or **STE** for New York S corporation.

Schedule 5a: Direct transfers

If you received the rehabilitation of historic properties credit as a direct transferee, identify the transferors, entity type, taxpayer identification number/certificate number, project number, and the amount transferred to you.

A Transferor	B Entity type	C Certificate number	D Project number	E Amount of credit transferred
CT238DRCTTRNSINFO dirFlthrTransInfo TRNSFE	ENT_TYPE	CERT_NMBR	PROJ_NMBR	AMOUNT
Total of column E amounts from all additional Forms CT-238				

25 Total credit directly transferred (add column E amounts)	25	RHP_DT_CR_AMT
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Schedule 5b: Transfers received as a flow-through

If you received a share of the rehabilitation of historic properties credit as a partner in a partnership or a shareholder of a New York S corporation, and the flow-through entity received the credit as a transferee, identify the entity you received the credit from, entity type, taxpayer identification number, project number, and your share of the rehabilitation of historic properties credit.

A Name of entity	B Type	C Certificate number	D Project number	E Share of credit transferred
CT238TRNSFLTHRINFO xferFlwtrCrd NAME	TYPE	CERT_NMBR	PROJ_NMBR	SHR_CR_AMT
Total of column E amounts from all additional Forms CT-238				

26 Total share of credit (add column E amounts)	26	RHP_FT_SHR_CR_AMT
27 Total credit received as a transferee (add lines 25 and 26; enter here and on line 2a)	27	RHP_FT_XFER_CR_AMT

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