



CT-239

Staple forms here

New York State Department of Taxation and Finance

Claim for Handicapped-Accessible Taxicabs and Livery Service Vehicles Credit

Tax Law — Section 210.40

All filers must enter tax period:

beginning [] ending []

Name [] 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 handicapped-accessible vehicle (use a separate line for each vehicle; attach additional sheets if necessary)

A Vehicle identification number (VIN) of handicapped-accessible vehicle	B Date incremental costs incurred (mm-dd-yy)	C Total purchase price of handicapped-accessible vehicle	D Purchase price of same make and model vehicle (see instructions)	E Incremental cost (column C - column D)	F Enter the lesser of column E or \$10,000

Total Schedule A, column F amounts from additional sheet(s), if any.....

1 Total of all column F amounts above 1.

Schedule B — Conversion of existing motor vehicle (use a separate line for each vehicle; attach additional sheets if necessary)

A VIN of handicapped-accessible vehicle	B Date incremental costs incurred (mm-dd-yy)	C Incremental cost	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 above 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) (see instructions)	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 (see instructions; New York S corporations do not complete this part)

8 Tax due before credits (from Form CT-3 or Form CT-3-A)	8.
9 Tax credits claimed before the handicapped-accessible taxicabs and livery service vehicles credit (see instructions)	9.
10 Net tax (subtract line 9 from line 8)	10.
11 Credit to be used for the current tax year (enter the lesser of line 7 or line 10 here and on your franchise tax return)	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.

This page was intentionally left blank.