



Claim for Credit for Taxicabs and Livery Service Vehicles Accessible to Persons with Disabilities

Tax Law — Article 22, Section 606(oo)

Fiscal-year filers enter tax period:

beginning [] ending []

Attach this form to Form IT-201, IT-203, or IT-205

Name(s) as shown on your return [] Identifying number as shown on return []

The credit for taxicabs and livery service vehicles accessible to persons with disabilities has expired. For tax years beginning on and after January 1, 2011, you may only claim a credit carryover from previous years.

Application of credit and computation of carryover

1	Enter the carryover credit from last year's Form IT-239	1.		.	
2	Enter tax due before credits (see instructions)	2.		.	
3	Credits applied against the tax before this credit (see instructions)	3.		.	
4	Net tax (subtract line 3 from line 2)	4.		.	
5	Amount of credit that you applied against this year's tax (see instructions)	5.		.	
6	Amount of credit available for carryover to next year (subtract line 5 from line 1; see instructions) ...	6.		.	

Instructions

General information

Tax year 2010 was the last year for which you could claim the credit for taxicab and livery service vehicles accessible to persons with disabilities. However, any unused credit from a prior year for which the credit was allowed can be carried forward indefinitely.

Temporary deferral of certain tax credits

For tax years beginning on or after January 1, 2010, and before January 1, 2013, if the total amount of certain credits that you may use to reduce your tax or have refunded to you is greater than \$2 million, the excess over \$2 million must be deferred to, and used or refunded in, tax years beginning on or after January 1, 2013. For more information about the credit deferral, see Form IT-500, *Income Tax Credit Deferral*.

If you are subject to the credit deferral, you must complete all credit forms without regard to the deferral. However, the credit amount that is transferred to your tax return to be applied against your tax due or to be refunded to you may be reduced. Follow the instructions for Form IT-500 to determine the amounts to enter on your tax return.

Line instructions

Line 2

Form IT-201 filers: Enter the tax from Form IT-201, line 39, plus any amount from Form IT-201-ATT, line 21.

Form IT-203 filers: Enter the tax from Form IT-203, line 46, plus any amount from Form IT-203-ATT, line 20.

Form IT-205 filers: Enter the tax from Form IT-205, line 8 (for residents), or line 9 (for nonresidents), plus any credits shown on line 1 of the *Addbacks worksheet* in the instructions for Form IT-205, line 12.

Line 3 — If you are applying any credits against the tax before this credit, enter those amounts here.

When applying credits, use the following rules:

- First apply any household credit.
- Next apply any credits that cannot be carried over or refunded.
- Then apply any credits that can be carried over for a limited duration.
- Then apply any credits that can be carried over for an unlimited duration.
- Apply refundable credits last.

Lines 5 and 6 — On line 5, enter the amount from line 1 or line 4, whichever is less.

If your total credits from all sources are **\$2 million or less**, enter the amount from line 5 and code **299** on Form IT-201-ATT, line 6, or Form IT-203-ATT, line 7, or include it on Form IT-205, line 10.

If your total credits from all sources are **more than \$2 million**, you may be subject to a credit deferral. Complete lines 5 and 6, but do not enter the amount from line 5 on your tax return. See Form IT-500, *Income Tax Credit Deferral*, to determine the proper amount to enter on your tax return.

