



**Instructions for Form CT-239**  
**Claim for Credit for Taxicabs and Livery Service**  
**Vehicles Accessible to Persons with Disabilities**  
**For purchases or costs incurred before January 1, 2011**  
**Tax Law — Article 9-A, Section 210.40**

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**General information**

Effective for tax years beginning on or after January 1, 2011, the credit available under Tax Law sections 210.40 and 606(oo) for taxicabs and livery service vehicles accessible to persons with disabilities expired. Credit carryforwards may still be utilized; however, no additional credit can be earned in any tax year beginning on or after January 1, 2011.

For purchases or costs incurred on or after January 1, 2011, use Form CT-236, *Credit for Taxicabs and Livery Service Vehicles Accessible to Persons with Disabilities for costs incurred on or after January 1, 2011*.

**Credit amount**

The credit may reduce the franchise tax due to zero and is **not** refundable. However, any amount of credit not claimed in the current tax year may be carried forward for an unlimited number of tax years. The credit is not allowed against the metropolitan transportation business tax (MTA surcharge) under Article 9-A.

**New York S corporations**

Do not complete this form. Shareholders must claim any credit carryforward from preceding tax years on Form IT-239, *Claim for Credit for Taxicabs and Livery Service Vehicles Accessible to Persons with Disabilities for purchases or costs incurred before January 1, 2011*.

**Line instructions**

**Application of credit used and carried forward**

**Line 2** — Enter the amount from Form CT-3, line 78, or Form CT-3-A, line 77, **plus** any net recaptured tax credits.

**Line 3** — If you are claiming more than one tax credit for this year, enter the total amount of credit(s) you want to apply against your franchise tax due before the application of the credit for taxicabs and livery service vehicles accessible to persons with disabilities. Otherwise, enter **0**. You must apply certain credits before the credit for taxicabs and livery service vehicles accessible to persons with disabilities. Refer to Form CT-600-I, *Instructions for Form CT-600*, to determine the order of credits that applies.

If you are included in a combined return, include any amount of tax credit(s), including credit(s) for taxicabs and livery service vehicles accessible to persons with disabilities claimed by other members of the combined group that you want to apply before your credit for taxicabs and livery service vehicles accessible to persons with disabilities.

**Line 5** — Enter the lesser of line 1 or line 4. Transfer this amount to your franchise tax return.

**Need help? and Privacy notification**

See Form CT-1, *Supplement to Corporation Tax Instructions*.

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