



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

All filers must enter tax period:

beginning [] ending []

Legal name of corporation Employer identification number (EIN)

File this form with Form CT-3 or CT-3-A

Application of credit used and carried forward

Table with 6 rows and 3 columns: Line number, Description, and Amount. Rows include Credit carryforward, Tax due before credits, Tax credits claimed, Net tax, Credit used, and Credit to be carried forward.

Instructions

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.

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.

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.

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.

