



Department of Taxation and Finance

# 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

# CT-239-I

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### General information

For tax years beginning on or after January 1, 2011, the credit available under former Tax Law § 210.40 for taxicabs and livery service vehicles accessible to persons with disabilities expired.

For purchases or incremental 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*.

**New York S corporations:** Do not complete this form.

### Credit calculation

You **cannot** request a refund for any unused portion of this credit; however, you **can** carry over any unused portion of the credit from a prior year indefinitely.

You **cannot** apply the credit against the metropolitan transportation business tax (MTA surcharge). You **can** use this credit to reduce your fixed dollar minimum tax due to zero.

### Line instructions

**Line 2:** Enter the amount from Form CT-3 or Form CT-3-A, Part 2, line 2, **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 credits you claimed before applying this credit; otherwise enter **0**. You **must** apply tax credits in a specific order.

**Article 9-A filers:** For the correct order of credits, see Form CT-600-I, *Instructions for Form CT-600, Ordering of Corporation Tax Credits*.

**Combined filers:** Include the total amount of all tax credits you **and** other members of the combined group are claiming—including the claim for credit for taxicabs and livery service vehicles accessible to persons with disabilities—that you want to apply before this credit.

**Line 5:** Enter the lesser of line 1 or line 4, and transfer this amount to your franchise tax return.

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