



Instructions for Form IT-236

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

For costs incurred on or after January 1, 2011

General information

You may be eligible for this credit if you or your business is a company that provides taxicab or livery service and you:

- purchased a new vehicle that is initially manufactured to be accessible that has no comparable make and model that does not include the equipment necessary to provide accessibility; **or**
- incurred incremental cost associated with the upgrading of a motor vehicle to an accessible vehicle.

If you are claiming a credit carryover for purchases or costs incurred **before** January 1, 2011, use Form IT-239, *Claim for a Credit for Taxicabs and Livery Service Vehicles Accessible to Persons with Disabilities*.

Credit calculation

- You cannot claim a credit amount exceeding \$15,000 per electric vehicle or \$10,000 for any other motor vehicle; you may only claim the credit once per vehicle.
- You cannot request a refund for any unused portion of this credit; however, you may carry it forward to future tax years indefinitely.

Definitions

A vehicle accessible to persons with disabilities means a motor vehicle, less than 22 feet in length, that complies with:

- federal regulations issued per the Americans with Disabilities Act applicable to vans under 22 feet in length by the federal Department of Transportation, Code of Federal Regulations (CFR), title 49, parts 37 and 38; and
- Federal Motor Vehicle Safety Standards, CFR, title 49, part 571.

Taxicab means every motor vehicle, other than a bus, used in the business of transporting passengers for compensation and operated in that business under a license or permit issued by a local authority. However, it does not mean vehicles that are rented or leased without a driver.

Livery means every motor vehicle, other than a taxicab or a bus, used in the business of transporting passengers for compensation. However, it does not mean vehicles that are rented or leased without a driver.

Motor vehicle means every vehicle that is operated or driven on a public highway and is propelled by any power other than muscular power, **except** for an electrically driven mobility assistance device operated or driven by a person with a disability, a vehicle that runs only on rails or tracks, snowmobiles, all-terrain vehicles (ATV), bicycles with electric assist, and electric scooters.

Bus means every motor vehicle having a seating capacity of 15 or more passengers in addition to the driver and used for the transportation of persons.

Local authority means every county, municipal or other local board, body or officer, county park commission, parkway authority, bridge authority, bridge and tunnel authority, the Office of Parks and Recreation, the New York State Thruway Authority, or similar body or person having authority to enact laws or

regulations relating to traffic under the constitution and laws of this state.

Providing a taxicab or livery service means the operation of a taxicab or livery in New York State in accordance with required licenses, permits, or registrations issued by a local authority and the New York State Department of Motor Vehicles.

Incremental cost means the expenses specifically associated with upgrading a motor vehicle, including the equipment and installation costs, necessary to convert it to an accessible vehicle.

Incremental cost also includes the costs associated with the purchase price of a vehicle accessible to persons with disabilities greater than the purchase price of a motor vehicle that is the same make and model except for the equipment necessary to convert it to an accessible vehicle.

Electric vehicle means a motor vehicle that:

- was manufactured for use primarily on public streets, roads, and highways;
- the powertrain has not been modified from the original manufacturer specifications;
- has a maximum speed capability of at least fifty-five miles per hour; **and**
- is propelled, at least in part, by electric motor and associated power electronics which provide acceleration torque to the drive wheels sometime during normal vehicle operation, and that draws electricity from a hydrogen fuel cell or from a battery that has a capacity of not less than four kilowatt hours and is capable of being recharged from an external source of electricity.

Line instructions

If more than one of the following applies to you, complete **all** appropriate schedules on **one** Form IT-236.

Individual (including sole proprietor): Complete Parts 1, 5, and 6.

Partnership: Complete Parts 1 and 5. File Form IT-236 with Form IT-204, *Partnership Return*, even though your partners are claiming the credit, not the partnership.

A **married couple** in a business enterprise that made an IRC 761(f) election to **file two federal Schedule C forms** instead of a partnership return: If you file jointly, calculate your credit amount as if you were filing one federal Schedule C for the business (enter the total of all applicable amounts from both federal Schedule C forms). Complete Parts 1, 5, and 6.

Fiduciary: Complete Parts 1, 4, 5, and 6.

Partner in a partnership (including members of an LLC treated as a partnership for federal tax purposes), **shareholder** of a New York S corporation, and **beneficiary** of an estate or trust: Complete Parts 2, 3, 5, and 6.

A **New York S corporation** does not file Form IT-236. It must file Form CT-236, *Credit for Taxicabs and Livery Service Vehicles Accessible to Persons with Disabilities*.

Additional Forms: If you have more entries than will fit on the lines provided in Part 1, Schedules A or B, Part 2, or Part 4, submit additional Forms IT-236, completing only the necessary parts. Include your name and taxpayer identification number on each form. On the indicated line of the first Form IT-236, include the totals from all additional Forms IT-236. Place the extra forms behind the first Form IT-236 and submit them with your return.

Part 1: Individual (including sole proprietor), partnership, and estate or trust

Enter the information relating to the purchases or incremental cost incurred during the tax year. If you purchased a new vehicle initially manufactured to be accessible, use Schedule A. If you incurred costs to upgrade a motor vehicle to be accessible, use Schedule B. If needed, see *Additional forms*.

Schedule B: Upgrade of motor vehicle

Column C: Enter the incremental cost to upgrade a motor vehicle to be accessible.

Part 2: Partnership, New York S corporation, estate, and trust information

Enter the appropriate information for each partnership, New York S corporation, or estate or trust from which you received a share of the credit for taxicabs and livery service vehicles accessible to persons with disabilities. If needed, see *Additional forms*.

Part 3: Partner's, shareholder's, or beneficiary's share of credit

Enter your share of the total credit received from each partnership, a New York S corporation, or estate or trust. If you belong to more than one partnership, New York S corporation, or estate or trust, enter the total of all your shares on the appropriate line. You may obtain this information from the partnership, New York S corporation, or estate or trust.

Part 4: Beneficiary's and fiduciary's share of credit

An estate or trust must complete Part 4. Enter the fiduciary's share of the credit from column C on line 12. If you allocate or assign the credit to your beneficiaries, base the division on each beneficiary's share of the income of the estate or trust. Provide your beneficiaries with their share of the credit amount. If needed, see *Additional forms*.

Part 6: Application of credit and calculation of carryover

Line 16: 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 17: If you are applying any credits against the tax before this credit, enter those amounts here.

Apply credits in the following order:

1. household credit
2. any credits that cannot be carried over or refunded
3. any credits that can be carried over for a limited duration
4. any credits that can be carried over for an unlimited duration
5. refundable credits

For more information, see *Ordering of personal income tax credits*, or visit www.tax.ny.gov (search: *ordering*).

Line 19: Enter the amount from line 15 or line 18, whichever is less.

Individuals: Enter the amount from line 19 and code **236** on:

- Form IT-201-ATT, line 6; or
- Form IT-203-ATT, line 7.

Fiduciaries: Include the amount from line 19 and code **236** on Form IT-205, line 10.
