



# Claim for Rehabilitation of Historic Properties Credit

# CT-238

Tax Law – Articles 9-A, 32, and 33

All filers must enter tax period:

beginning	<input type="text"/>	ending	<input type="text"/>
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Legal name of corporation	Employer identification number (EIN)
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Attach to Form CT-3, CT-3-A, CT-3-S, CT-32, CT-32-A, CT-32-S, CT-33, CT-33-A, or CT-33-NL.

## Part 1 – Certified historic structure information and credit amounts *(attach additional sheets if necessary; see instructions)*

### Schedule A – Certified historic structure information

Property	A Address of certified historic structure	B Project number	C Date of completion
1			
2			
3			

### Schedule B – Certified historic structure credit amounts

Property	A – Qualified rehabilitation expenditures	B – Multiply column A by 20% (.2)	C – Enter the lesser of column B or \$5,000,000
1			
2			
3			
Total from additional sheet(s), if any.....			•

1 Total of column C amounts.....	•	1
2 Rehabilitation of historic properties credit from partnership(s) <i>(from line 17; see instructions)</i> .....	•	2
3 Unused rehabilitation of historic properties credit carried over from previous tax years.....	•	3
4 Total rehabilitation of historic properties credit <i>(add lines 1, 2, and 3; New York S corporations, see instructions)</i> ...	•	4
5 Rehabilitation of historic properties credit recapture <i>(from line 16; New York S corporations, see instructions)</i> ..	•	5
6 Total rehabilitation of historic properties credit available <i>(see instructions)</i> .....	•	6

## Part 2 – Computation of rehabilitation of historic properties credit used or carried forward *(New York S corporations do not complete this section)*

7 Tax due before credits <i>(see instructions)</i> .....	7
8 Tax credits claimed before rehabilitation of historic properties credit <i>(see instructions)</i> .....	• 8
9a Subtract line 8 from line 7.....	9a
9b Tax limitation <i>(see instructions)</i> .....	9b
9c Credit limitation <i>(subtract line 9b from line 9a; if line 9b is greater than line 9a, enter 0)</i> .....	• 9c
10 Credit used this year <i>(see instructions)</i> .....	• 10
11 Unused credit to be carried forward <i>(subtract line 10 from line 6)</i> .....	• 11

## Part 3 – Computation of rehabilitation of historic properties credit recapture *(see instructions)*

12 Federal recapture amount on New York property.....	• 12
13 Amount of federal credit on New York property originally allowed.....	• 13
14 Divide line 12 by line 13 <i>(carry result to four decimal places)</i> .....	14
15 Amount of New York credit originally allowed.....	• 15
16 New York recapture amount <i>(multiply line 15 by line 14; enter here and on line 5)</i> .....	• 16

## Part 4 – Partnership information *(attach additional sheets as necessary)*

Name of partnership	Partnership's EIN	Credit amount allocated
Total from additional sheet(s), if any.....		•
17 Total credit amount allocated from partnership(s) <i>(enter here and on line 2)</i> .....		17

A If you are claiming this credit as a corporate partner, mark an X in the box.....

