



Department of Taxation and Finance

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

For purchases or costs incurred before January 1, 2011

IT-239

Tax Law – Article 22, Section 606(oo)

Fiscal-year filers enter tax period:

beginning ending

Submit this form with Form IT-201, IT-203, or IT-205

Name(s) as shown on your return	Identifying number as shown on return
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The credit for taxicabs and livery service vehicles accessible to persons with disabilities has expired. For tax years beginning on and after January 1, 2011, you may only claim a credit carryover from previous years.

Application of credit and computation of carryover

1 Enter the carryover credit from last year's Form IT-239	1	.00
2 Enter tax due before credits (see instructions)	2	.00
3 Credits applied against the tax before this credit (see instructions)	3	.00
4 Net tax (subtract line 3 from line 2)	4	.00
5 Amount of credit that you applied against this year's tax (see instructions)	5	.00
6 Amount of credit available for carryover to next year (subtract line 5 from line 1)	6	.00

Instructions

General information

Tax year 2010 was the last year for which you could claim the credit for taxicab and livery service vehicles accessible to persons with disabilities under Tax Law section 606(oo). However, any unused credit from a prior year for which the credit was allowed can be carried forward indefinitely.

For purchases or incremental costs incurred on or after January 1, 2011, and before January 1, 2017, use Form IT-236, *Credit for Taxicabs and Livery Service Vehicles Accessible to Persons with Disabilities for costs incurred on or after January 1, 2011*.

- Then apply any credits that can be carried over for a limited duration.
- Then apply any credits that can be carried over for an unlimited duration.
- Apply refundable credits last.

Line 5 – Enter the amount from line 1 or line 4, whichever is less.

Enter the amount from line 5 and code **299** on Form IT-201-ATT, line 6, or Form IT-203-ATT, line 7, or include it on Form IT-205, line 10.

Line instructions

Line 2

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 3 – If you are applying any credits against the tax before this credit, enter those amounts here.

When applying credits, use the following rules:

- First apply any household credit.
- Next apply any credits that cannot be carried over or refunded.

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