



Department of Taxation and Finance

Credit for Taxicabs and Livery Service Vehicles **CT-236**

Accessible to Persons With Disabilities

For costs incurred on or after January 1, 2011

Tax Law – Section 210-B.38

All filers must enter tax period:

beginning ending

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

Legal name of corporation

Employer identification number (EIN)

Part 1: Calculation of credit (see instructions)

Schedule A: Purchase of new vehicle manufactured to be accessible to persons with disabilities (use a separate line for each vehicle)

A – Vehicle identification number (VIN) of new vehicle	B – Total purchase price of new vehicle	C – Enter 15,000 (electric vehicle) or 10,000 (other vehicles)
		●
		●
		●
		●
Total Schedule A, column C amounts from additional form(s), if any		
1 Total of all column C amounts	●	1

Schedule B: Upgrade of motor vehicle (use a separate line for each vehicle; see instructions)

A VIN of upgraded vehicle	B Date incremental costs incurred (mm-dd-yy)	C Incremental cost (see instructions)	D Enter the lesser of column C, 15,000 (electric vehicle), or 10,000 (other vehicles)
		●	
		●	
		●	
		●	
Total Schedule B, column D amounts from additional form(s), if any			
2 Total of all Schedule B, column D amounts	●	2	

Schedule C: Calculation of available credit for the current tax year

3 Credit calculated for the current tax year (add lines 1 and 2)	●	3	
4 Credit amount from partnership(s) (from line 15)	●	4	
5 Total credit calculated for the current tax year (add lines 3 and 4)	●	5	
6 Unused credit from the preceding tax year	●	6	
7 Total available credit for the current tax year (add lines 5 and 6)	●	7	

Part 2: Calculation of credit used and carried forward (New York S corporations do not complete this part)

8 Tax due before credits (see instructions)	8	
9 Tax credits claimed before the credit for taxicabs and livery service vehicles accessible to persons with disabilities (see instructions)	●	9
10 Net tax (subtract line 9 from line 8; if zero or less, enter 0)	●	10
11 Fixed dollar minimum tax (see instructions)	●	11
12 Tax credit after limitation (subtract line 11 from line 10; if zero or less, enter 0)	●	12
13 Credit to be used this tax year (enter the lesser of line 7 or 12 here and on your franchise tax return)	●	13
14 Credit to be carried forward (subtract line 13 from line 7)	●	14

Part 3: Partnership information (see instructions)

Name of partnership	Partnership's EIN	Credit amount allocated
	●	
	●	
	●	
Total from additional form(s), if any	●	
15 Total credit amount allocated from partnership (enter here and on line 4)	●	15

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

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