

Instructions for Form IT-239

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

For purchases or costs incurred before January 1, 2011

General information

For tax years beginning on or after January 1, 2011, the credit available under former Tax Law § 606(oo) 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 IT-236, Credit for Taxicabs and Livery Service Vehicles Accessible to Persons with Disabilities for costs incurred on or after January 1, 2011.

Credit calculation

You **cannot** request a refund for any unused portion of this credit.

You **can** carry over any unused portion of the credit from a prior year indefinitely.

Line instructions

Line 2: Enter your tax amount based on the return you are filing.

- Form IT-201: Form IT-201, line 39, plus any amount from Form IT-201-ATT, line 21;
- Form IT-203: Form IT-203, line 46, plus any amount from Form IT-203-ATT, line 20; or
- Form IT-205: 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. 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 5: Enter the amount from line 1 or line 4, whichever is less.

Individuals: Enter the amount from line 5 and code 299 on:

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

Fiduciaries: Include the amount from line 5 on Form IT-205, line 10.