



# 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

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## 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](http://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.

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