Department of Taxation and Finance

Credit for Taxicabs and Livery Service Vehicles Accessible to Persons with Disabilities
For costs incurred on or after January 1, 2011

IT-236

2023

NEW YORK STATE

Tax Law – Section 606(tt)

Fiscal-year filers enter tax period:

beginning [   ] ending [   ]

Name(s) as shown on your return	Identifying number as shown on return

Submit this form with Form IT-201, IT-203, IT-204, or IT-205

Part 1 – Individual (including sole proprietor), partnership, and estate or trust *(see instructions)*

Schedule A – Purchase of new vehicle manufactured to be accessible to persons with disabilities for which there is no comparable make or model that does not include the equipment necessary to provide accessibility to persons with disabilities *(use a separate line for each vehicle; submit additional forms if necessary)*

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)
	.00	.00
	.00	.00
	.00	.00

1 Total of column C amounts from additional form(s), if any .... **1** | .00
2 Total of all column C amounts *(include any amount on line 1)* .... **2** | .00

Schedule B – Upgrade of motor vehicle *(use a separate line for each vehicle; submit additional forms if necessary)*

A VIN of upgraded vehicle	B Date incremental costs incurred *(mmddyyyy)*	C Incremental cost *(see instructions)*	D Enter the lesser of column C, 15,000 (electric vehicle), or 10,000 (other vehicles)
		.00	.00
		.00	.00
		.00	.00

3 Total of Schedule B, column D amounts from additional form(s), if any .... **3** | .00
4 Total of all Schedule B, column D amounts *(include any amount on line 3)* .... **4** | .00
5 Add lines 2 and 4 .... **5** | .00

    Fiduciary: Include the line 5 amount on the *Total* line of Part 4, column C

    All others: Enter the line 5 amount on line 10

Part 2 – Partnership, New York S corporation, estate, and trust information *(see instructions)*

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the credit for taxicabs and livery service vehicles accessible to persons with disabilities from that entity, complete the following information for each partnership, S corporation, estate, or trust. For *Type* enter *P* for partnership, *S* for S corporation, or *ET* for estate or trust. You must also complete Parts 3 and 5, and, if applicable, Part 6.

Name	Type	Employer identification number

Part 3 – Partner's, shareholder's, or beneficiary's share of credit *(see instructions)*

Partner	6	Enter your share of the credit from your partnership	6	.00
S corporation shareholder	7	Enter your share of the credit from your S corporation	7	.00
Beneficiary	8	Enter your share of the credit from the estate(s) or trust(s)	8	.00
	9	**Total** *(add lines 6, 7, and 8)*	9	.00

Fiduciary: Include the line 9 amount on the *Total* line of Part 4, column C.
All others: Enter the line 9 amount on line 11.

Part 4 – Beneficiary's and fiduciary's share of credit *(see instructions)*

A Beneficiary's name *(same as on Form IT-205, Schedule C)*	B Identifying number	C Share of credit
Total *(fiduciaries, enter the amount from line 5 **plus** the amount from line 9)*		.00
		.00
		.00
Fiduciary		.00

Part 5 – Computation of credit

Individual *(including sole proprietor)* **and partnership**	10	Enter the amount from line 5..	10	.00
Partner, S corporation shareholder, and beneficiary	11	Enter the amount from line 9..	11	.00
Fiduciary	12	Enter the amount from Part 4, *Fiduciary* line, column C...........	12	.00
	13	Enter the carryover credit from last year's Form IT-236...........	13	.00
	14	Total credit *(add lines 10 through 13)*	14	.00

Partnership: Enter the line 14 amount and code *236* on Form IT-204, line 147.
All others: Complete Part 6.

Part 6 – Application of credit and computation of carryover

15	Total credit *(enter the amount from line 14)*	15	.00
16	Enter tax due before credits *(see instructions)*..	16	.00
17	Credits applied against the tax before this credit *(see instructions)*	17	.00
18	Net tax *(subtract line 17 from line 16)*	18	.00
19	Amount that you applied against this year's tax *(see instructions)*	19	.00
20	Amount of credit available for carryover to next year *(subtract line 19 from line 15)*	20	.00