



Claim for Rehabilitation of Historic Properties Credit

CT-238

Tax Law – Sections 210-B.26 and 1511(y)

All filers must enter tax period:

| | | | |
|-----------|----------------------|--------|----------------------|
| beginning | <input type="text"/> | ending | <input type="text"/> |
|-----------|----------------------|--------|----------------------|

| | |
|---------------------------|--------------------------------------|
| Legal name of corporation | Employer identification number (EIN) |
|---------------------------|--------------------------------------|

File this form with Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, or CT-33-NL.

All filers **must** complete line A.

A Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership)? (mark an **X** in the appropriate box; see instructions) Yes No

C corporations

If Yes, complete Parts 1 and 2, and if applicable, Part 3.
If No, and you are claiming this credit as a corporate partner, complete Part 1 (lines 2 through 7), Parts 2 and 4, and if applicable, Part 3.

New York S corporations

If Yes, complete Part 1 (lines 1 through 6).
If No, and you are claiming this credit as a corporate partner, complete Part 1 (lines 2 through 6) and Part 4.

Part 1 – Certified historic structure information and credit amounts (attach additional forms as necessary; see instructions)

Schedule A – Certified historic structure information

| Property | A Address of certified historic structure | B Project number | C Date of completion |
|----------|--|---------------------|-------------------------|
| 1 | | | |
| 2 | | | |
| 3 | | | |

Schedule B – Certified historic structure credit amounts

| Property | Small project (see instructions) | A Qualified rehabilitation expenditures | B Multiply column A by 20% (0.2) | C Small projects only: Multiply column B by 150% (1.5) (see instr.) | D Allowable credit amount (see instructions) |
|----------|-------------------------------------|--|-------------------------------------|--|--|
| 1 | <input type="checkbox"/> | | | | |
| 2 | <input type="checkbox"/> | | | | |
| 3 | <input type="checkbox"/> | | | | |

| | | |
|--|---|----------|
| Total from any additional forms | • | |
| 1 Total of column D amounts | • | 1 |
| 2 Rehabilitation of historic properties credit from partnership(s) (from line 24; see instructions) | • | 2 |
| 3 Subtotal (add lines 1 and 2) | | 3 |
| 4 Unused rehabilitation of historic properties credit carried over from previous tax years | • | 4 |
| 5 Total rehabilitation of historic properties credit (add lines 3 and 4; New York S corporations, see instructions) ... | • | 5 |
| 6 Rehabilitation of historic properties credit recapture (from line 23; New York S corporations, see instructions) .. | • | 6 |
| 7 Total rehabilitation of historic properties credit available (see instructions) | • | 7 |

Part 2 – Computation of rehabilitation of historic properties credit used or carried forward (New York S corporations do not complete this section)

| | | |
|--|---|-----------|
| 8 Tax due before credits (see instructions) | | 8 |
| 9 Tax credits claimed before rehabilitation of historic properties credit (see instructions) | • | 9 |
| 10 Subtract line 9 from line 8 | | 10 |
| 11 Tax limitation (see instructions) | • | 11 |
| 12 Credit limitation (subtract line 11 from line 10; if line 11 is greater than line 10, enter 0) | • | 12 |
| 13 Credit used this year (see instructions) | • | 13 |
| 14 Unused credit (subtract line 13 from line 7) | • | 14 |
| 15 Credit amount available for refund or overpayment (enter the lesser of line 3 or line 14) | • | 15 |
| 16 Credit to be refunded (limited to the amount on line 15; enter here and on your franchise return) | • | 16 |
| 17 Credit to be applied as an overpayment to next year's tax (subtract line 16 from line 15; enter here and on your franchise tax return) | • | 17 |
| 18 Credit to be carried forward (subtract line 15 from line 14) | • | 18 |



Part 3 – Computation of rehabilitation of historic properties credit recapture (see instructions)

| | | | | |
|----|---|---|----|--|
| 19 | Federal recapture amount on New York property..... | • | 19 | |
| 20 | Amount of federal credit on New York property originally allowed | • | 20 | |
| 21 | Divide line 19 by line 20 (carry result to four decimal places) | | 21 | |
| 22 | Amount of New York credit originally allowed (see instructions) | • | 22 | |
| 23 | New York recapture amount (multiply line 22 by line 21; enter here and on line 6) | • | 23 | |

Part 4 – Partnership information (attach additional forms as necessary)

| Name of partnership | Partnership's EIN | Project number | Credit amount allocated |
|---|-------------------|----------------|-------------------------|
| | • | | • |
| | • | | • |
| | • | | • |
| | • | | • |
| Total from any additional forms | | | • |
| 24 Total credit amount allocated from partnership(s) (enter here and on line 2) | | | 24 |

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