



# Claim for Rehabilitation of Historic Properties Credit

# CT-238

Tax Law – Articles 9-A and 33

All filers must enter tax period:

beginning	<input type="text"/>	ending	<input type="text"/>
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Legal name of corporation	Employer identification number (EIN)
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Attach to Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, or CT-33-NL.

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

## Part 1 – Certified historic structure information and credit amounts *(attach additional sheets 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	A – Qualified rehabilitation expenditures	B – Multiply column A by 20% (.2)	C – Enter the lesser of column B or \$5,000,000
1			
2			
3			

Total from additional sheet(s), if any.....

1	Total of column C amounts.....	1
2	Rehabilitation of historic properties credit from partnership(s) <i>(from line 24; see instructions)</i> .....	2
3	Subtotal <i>(add lines 1 and 2)</i> .....	3
4	Unused rehabilitation of historic properties credit carried over from previous tax years.....	4
5	Total rehabilitation of historic properties credit <i>(add lines 3 and 4; New York S corporations, see instructions)</i> ...	5
6	Rehabilitation of historic properties credit recapture <i>(from line 23; New York S corporations, see instructions)</i> ..	6
7	Total rehabilitation of historic properties credit available <i>(see instructions)</i> .....	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 <i>(see instructions)</i> .....	8
9	Tax credits claimed before rehabilitation of historic properties credit <i>(see instructions)</i> .....	9
10	Subtract line 9 from line 8.....	10
11	Tax limitation <i>(see instructions)</i> .....	11
12	Credit limitation <i>(subtract line 11 from line 10; if line 11 is greater than line 10, enter 0)</i> .....	12
13	Credit used this year <i>(see instructions)</i> .....	13
14	Unused credit <i>(subtract line 13 from line 7)</i> .....	14
15	Credit amount available for refund or overpayment <i>(enter the lesser of line 3 or line 14)</i> .....	15
16	Credit to be refunded <i>(limited to the amount on line 15; enter here and on your franchise return)</i> .....	16
17	Credit to be applied as an overpayment to next year's tax <i>(subtract line 16 from line 15; enter here and on your franchise tax return)</i> .....	17
18	Credit to be carried forward <i>(subtract line 15 from line 14)</i> .....	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 <i>(carry result to four decimal places)</i> .....	21
22	Amount of New York credit originally allowed.....	22
23	New York recapture amount <i>(multiply line 22 by line 21; enter here and on line 6)</i> .....	23



**Part 4 – Partnership information** *(attach additional sheets as necessary)*

Name of partnership	Partnership's EIN	Credit amount allocated
	•	•
	•	•
	•	•
	•	•
Total from additional sheet(s), if any.....		•
<b>24</b> Total credit amount allocated from partnership(s) <i>(enter here and on line 2)</i> .....		<b>24</b>

