

Claim for Investment Tax Credit (Includes Employment Incentive Credit)

Tax Law - Article 9-A, Sections 210.12 and 210.12-D

All filers must enter tax period:

				be	ginning		ending		
Lega	Il name of corporation				E	Employer identific	ation number		
File	this form with For	m CT-3, CT-3-A, or CT-3-	S.						
Sun	nmary of tax credi	t(s)							
1	Investment tax credit	(from line 20)				•	1		
2		n research and development (R	2						
3			· -	3					
4	Historic barns credit	Retail enterprises tax credit (from Form CT-46-ATT) • Iistoric barns credit (from Form CT-46-ATT) •							
5		ubtotal (add lines 1 through 4)							
6	·	re credit (from line 28)					6		
7a		ax credit or employment ince					•		
		New York S corporations, enter (
7b		credits (see instructions; New York S							
7с	Subtract line 7b from	ı line 7a					7c		
8	Total (add lines 5, 6, a	nd 7c; New York S corporations,	see instruction	s)			8		
9	Recapture of excess	credit taken in previous perio	ods (from line 32	; New York	S corporations, see	instructions) •	9		
10	Net investment tax c	redit(s) (see instructions)				•	10		
Con	nputation of invest	ment tax credit used, ref	unded, or c	arried fo	orward (New Y	ork S corporati	ons do not d	complete this se	ction)
	•	ts (see instructions)	•		,	·		•	
12		efore the investment tax credit							
		line 11		′ —					
_		ble income or fixed dollar mini							
		om Form CT-3 or Form CT-3-A)							
15	- ·	nent tax credit (subtract line 14							
))		• 15					
16		t to be used this period (see in				•	16		\top
17	Unused investment t	ax credit (subtract line 16 from	line 10)				17		
18a	Qualified new businesses only: Investment tax credit available for refund (see instructions) • 18a								
18b	Qualified new busine	esses only: Amount of line 18	a to be refund	ded (see ii	nstructions)	• 1	18b		
18c	Qualified new businesses only: Amount of line 18a to be applied as an overpayment to next								
	year's tax (subtract line 18b from line 18a; see instructions)								
19	Unused investment t	ax credit available to be carri	ed forward (s	ee instruct	ions)	•	19		
Sch	edule A – Investm	ent tax credit (Attach addi	tional sheet(s) as nece	ssary; see inst	ructions)			
_	Α , ,	В	С	D	E .		F	G	
Description of property Principal use Date (list items separately) acquired				Life (years)	Investment credit base		nt tax credit standard rate;	Investment tax on R&D prope	
					see Rate s	chedule 1 in	(R&D property	y in	
	Form							column E x option see Rate schedu	
								Form CT-46-	
						•		•	
						•		•	
Amo	ounts from attached lis	t				•		•	
		nts (enter here and on line 1)				20			
21	Add column G amou	nts (enter here and on line 2)					21		

Schedule B – Eligibility for employment incentive credit (see example in Form CT-46-I, Schedules B and C–Examples)

A Use with Schedule C, line 26, first succeeding year		A Year	B March 31	C June 30	D September 30	E December 31	F Total (B+C+D+E)	G Average	H* Percent %
22 Number of New York State employees in employment base year							•	•	
23	Number of New York State employees in current tax year						•	•	•
B Use with Schedule C, line 27, second succeeding year		Year	March 31	June 30	September 30	December 31	Total (B+C+D+E)	Average	Percent %
24	Number of New York State employees in employment base year						•	•	
25	25 Number of New York State employees in current tax year							•	•

^{*}Divide the average number of employees in the current tax year by the average number of employees in the base year (column G).

Schedule C – Employment incentive credit computation (see example in Form CT-46-I, Schedules B and C-Examples)

	A Tax year in which investment tax credit was allowed	Amount of investment credit base upon which original investment tax credit was allowed (excluding R&D property at optional rate)	Employment incentive credit (multiply column B by the appropriate rate from Rate schedule 2 in Form CT-46-I)
26 Information for first succeeding year: use line 23, column H, to determine rate			
27 Information for second succeeding year: use line 25, column H, to determine rate			
28 Add column C amounts (enter here and on line	28		

Schedule D – Recapture of investment tax credit, including rehabilitation expenditures for retail enterprises and historic barns (Attach additional sheet(s) as necessary)

	A Description of property	B Date of acquisition or rehabilitation (mm-dd-yy)	C Date property ceased to qualify (mm-dd-yy)	D Life (months)	E Unused life (months)	fe (E ÷ D) investment		ed	F	H Recaptured investment tax credit (F x G)	
									•		
									•		
29 Total recaptured investment tax credit from attached sheet(s)								29			
30	30 Recaptured investment tax credit (add column H amounts and line 29)										
31	31 Additional recapture (see instructions)										
	32 Add lines 30 and 31 (enter here and on line 9)										

