



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:

beginning [] ending []

Legal name of corporation [] Employer identification number []

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

Summary of tax credit(s)

Table with 10 rows for summary of tax credits (lines 1-10). Includes columns for line number and amount.

Computation of investment tax credit used, refunded, or carried forward (New York S corporations do not complete this section)

Table with 19 rows for computation of investment tax credit used, refunded, or carried forward (lines 11-19).

Schedule A – Investment tax credit (Attach additional sheet(s) as necessary; see instructions)

Schedule A table with 7 columns (A-G) and 2 summary rows (20-21).



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 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	B Amount of investment credit base upon which original investment tax credit was allowed (excluding R&D property at optional rate)	C 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 6)			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)	F Percentage (E ÷ D)	G Total original investment tax credit allowed	H Recaptured investment tax credit (F × G)
29 Total recaptured investment tax credit from attached sheet(s)							29
30 Recaptured investment tax credit (add column H amounts and line 29)							30
31 Additional recapture (see instructions)							31
32 Add lines 30 and 31 (enter here and on line 9)							32

