

**Ordering of Corporation Tax Credits**

Tax Law — Article 9-A

**CT-600**

Legal name of corporation	Employer identification number
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**Summary of corporation tax credits** (see Form CT-600-I, Instructions for Form CT-600, for each section before completing this form)**Section 1 — Nonrefundable/noncarryover credits**

	A — Credit deducted		
1 Defibrillator credit (from Form CT-250, line 9)	1		
2 Qualified empire zone enterprise (QEZE) tax reduction credit (from Form CT-604, line 30 or line 60, or Form CT-604-CP, line 21) .....	2		
3 Servicing mortgages credit (from SONYMA letter) .....	3		
4 Other credits (see instructions) .....	4		

**Section 2 — Empire zone (EZ) and zone equivalent area (ZEA) wage tax credits**

	A — Credit deducted		B — Credit refunded		C — Credit applied as overpayment	
5 EZ wage tax credit (from Form CT-601, line 32)	5					
6 Refundable EZ wage tax credit (from Form CT-601) .....	6					
7 ZEA wage tax credit (from Form CT-601.1, line 10) .....	7					

**Section 3 — Carryover credits of limited duration**

	A — Credit deducted		
8 Investment tax credit for the financial services industry (from Form CT-44) .....	8		
9 Employment incentive credit for the financial services industry (from Form CT-44) .....	9		
10 Investment tax credit, including retail enterprises and historic barns credits (from Form CT-46) .....	10		
11 Employment incentive credit (from Form CT-46) .....	11		
12 Other credits (see instructions) .....	12		

**Section 4 — Carryover credits of unlimited duration**

	A — Credit deducted		
13 Minimum tax credit (from Form CT-38, line 28)	13		
14 Alternative fuels credit (from Form CT-40, line 13) .....	14		
15 Employment of persons with disabilities credit (from Form CT-41, line 18) .....	15		
16 Special additional mortgage recording tax credit (from Form CT-43, line 9) .....	16		
17 Credit for taxicabs and livery service vehicles accessible to persons with disabilities (from Form CT-236, line 11) .....	17		
18 Rehabilitation of historic properties credit (from Form CT-238, line 10) .....	18		
19 Credit for taxicabs and livery service vehicles accessible to persons with disabilities (from Form CT-239, line 5) .....	19		
20 Long-term care insurance credit (from Form CT-249, line 11) .....	20		
21 Fuel cell electric generating equipment credit (from Form CT-259, line 7) .....	21		

(continued)

**Section 4 — Carryover credits of unlimited duration** *(continued)*

	<b>A — Credit deducted</b>			
<b>22</b> Temporary deferral nonrefundable payout credit <i>(from Form CT-501, line 9)</i> .....	<b>22</b>			
<b>23</b> EZ capital tax credit <i>(from Form CT-602, line 22)</i> .....	<b>23</b>			
<b>24</b> EZ investment tax credit <i>(from Form CT-603, line 15, column B)</i> .....	<b>24</b>			
<b>25</b> EZ employment incentive credit <i>(from Form CT-603, line 15, column A)</i> .....	<b>25</b>			
<b>26</b> EZ investment tax credit for the financial services industry <i>(from Form CT-605)</i> .....	<b>26</b>			
<b>27</b> EZ employment incentive credit for the financial services industry <i>(from Form CT-605)</i> .....	<b>27</b>			
<b>28</b> Alternative fuels and electric vehicle recharging property credit <i>(from Form CT-637, line 13)</i> .....	<b>28</b>			
<b>29</b> QETC capital tax credit <i>(from Form DTF-622, line 29)</i> .....	<b>29</b>			
<b>30</b> Low-income housing credit <i>(from Form DTF-624, line 17)</i> .....	<b>30</b>			
<b>31</b> Green building credit <i>(from Form DTF-630, line 18)</i> .....	<b>31</b>			
<b>32</b> Other credits <i>(see instructions)</i> .....	<b>32</b>			

**Section 5 — Refundable credits**

	<b>A — Credit deducted</b>			<b>B — Credit refunded</b>			<b>C — Credit applied as overpayment</b>		
<b>33</b> Special additional mortgage recording tax credit for residential mortgages only <i>(from Form CT-43)</i> .....	<b>33</b>								
<b>34</b> Investment tax credit for the financial services industry for certain qualified businesses only <i>(from Form CT-44)</i> .....	<b>34</b>								
<b>35</b> Investment tax credit, including retail enterprises and historic barns credits for new businesses only <i>(from Form CT-46)</i> .....	<b>35</b>								
<b>36</b> Farmers' school tax credit <i>(from Form CT-47)</i> .....	<b>36</b>								
<b>37</b> Clean heating fuel credit <i>(from Form CT-241)</i> .....	<b>37</b>								
<b>38</b> Conservation easement tax credit <i>(from Form CT-242)</i> .....	<b>38</b>								
<b>39</b> Biofuel production credit <i>(from Form CT-243)</i> .....	<b>39</b>								
<b>40</b> Empire State commercial production credit <i>(from Form CT-246)</i> .....	<b>40</b>								
<b>41</b> Empire State film production credit <i>(from Form CT-248)</i> .....	<b>41</b>								
<b>42</b> Empire State film post-production credit <i>(from Form CT-261)</i> .....	<b>42</b>								
<b>43</b> Temporary deferral refundable payout credit <i>(from Form CT-502)</i> .....	<b>43</b>								
<b>44</b> EZ investment tax credit for qualified or new businesses only <i>(from Form CT-603)</i> .....	<b>44</b>								
<b>45</b> EZ employment incentive credit for certain qualified businesses only <i>(from Form CT-603)</i> .....	<b>45</b>								
<b>46</b> QEZE credit for real property taxes <i>(from Form CT-604-CP or Form CT-606)</i> .....	<b>46</b>								

(continued)

**Section 5 — Refundable credits** *(continued)*

		<b>A — Credit deducted</b>	<b>B — Credit refunded</b>	<b>C — Credit applied as overpayment</b>
<b>47</b> EZ investment tax credit for the financial services industry for certain qualified businesses only <i>(from Form CT-605)</i> .....	<b>47</b>			
<b>48</b> EZ employment incentive credit for the financial services industry for certain qualified businesses only <i>(from Form CT-605)</i> .....	<b>48</b>			
<b>49</b> Excelsior jobs program tax credit <i>(from Form CT-607)</i> .....	<b>49</b>			
<b>50</b> Brownfield redevelopment tax credit <i>(from Forms CT-611 and CT-611.1)</i> .....	<b>50</b>			
<b>51</b> Remediated brownfield credit for real property taxes <i>(from Form CT-612)</i> .....	<b>51</b>			
<b>52</b> Environmental remediation insurance credit <i>(from Form CT-613)</i> .....	<b>52</b>			
<b>53</b> Security officer training tax credit <i>(from Form CT-631)</i> .....	<b>53</b>			
<b>54</b> Economic transformation and facility redevelopment program tax credit <i>(from Form CT-633)</i> .....	<b>54</b>			
<b>55</b> Empire State jobs retention program credit <i>(from Form CT-634)</i> .....	<b>55</b>			
<b>56</b> New York youth works tax credit <i>(from Form CT-635)</i> .....	<b>56</b>			
<b>57</b> Beer production credit <i>(from Form CT-636)</i> .....	<b>57</b>			
<b>58</b> QETC employment credit <i>(from Form DTF-621)</i> .....	<b>58</b>			
<b>59</b> Other credits <i>(see instructions)</i> .....	<b>59</b>			

**Section 6 — Total amount of credits deducted, refunded, or applied as an overpayment**

		<b>A — Credit deducted</b>	<b>B — Credit refunded</b>	<b>C — Credit applied as overpayment</b>
<b>60</b> Total credits to be deducted against the tax due .....	<b>60</b>			
<b>61</b> Total credits to be refunded .....	<b>61</b>			
<b>62</b> Total credits to be applied as an overpayment to next year's tax .....	<b>62</b>			
<b>63</b> Total credits that are refund eligible .....	<b>63</b>			

Transfer the credit amounts claimed to Form CT-3 or CT-3-A, whichever is applicable; attach all applicable tax credit forms