



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 tax credit summary, including lines 1-10 and 7a-7c.

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, including lines 11-19.

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

Table with 7 columns (A-G) for investment tax credit schedule, including lines 20 and 21.

A If you are claiming this credit as a corporate partner, mark an X in the box (see instructions)..... [ ]



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

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

	<b>A</b> Tax year in which investment tax credit was allowed	<b>B</b> Amount of investment credit base upon which original investment tax credit was allowed (excluding R&D property at optional rate)	<b>C</b> Employment incentive credit (multiply column B by the appropriate rate from Rate schedule 2 in Form CT-46-I)
<b>26</b> Information for first succeeding year: use line 23, column H, to determine rate			
<b>27</b> Information for second succeeding year: use line 25, column H, to determine rate			
<b>28</b> Add column C amounts (enter here and on line 6) .....			<b>28</b>

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

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

