

**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 Manufacturer's real property tax credit (from Form CT-641, line 13) .....	4		
5 Other credits (see instructions) .....	5		

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

	A — Credit deducted		B — Credit refunded		C — Credit applied as overpayment
6 EZ wage tax credit (from Form CT-601, line 32)	6				
7 Refundable EZ wage tax credit (from Form CT-601) .....	7				
8 ZEA wage tax credit (from Form CT-601.1, line 10) .....	8				

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

	A — Credit deducted		
9 Investment tax credit for the financial services industry (from Form CT-44) .....	9		
10 Employment incentive credit for the financial services industry (from Form CT-44) .....	10		
11 Investment tax credit, including retail enterprises and historic barns credits (from Form CT-46) .....	11		
12 Employment incentive credit (from Form CT-46) .....	12		
13 Other credits (see instructions) .....	13		

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

	A — Credit deducted		
14 Minimum tax credit (from Form CT-38, line 28)	14		
15 Alternative fuels credit (from Form CT-40, line 13) .....	15		
16 Employment of persons with disabilities credit (from Form CT-41, line 18) .....	16		
17 Special additional mortgage recording tax credit (from Form CT-43, line 9) .....	17		
18 Credit for taxicabs and livery service vehicles accessible to persons with disabilities (from Form CT-236, line 11) .....	18		
19 Rehabilitation of historic properties credit (from Form CT-238, line 10) .....	19		
20 Credit for taxicabs and livery service vehicles accessible to persons with disabilities (from Form CT-239, line 5) .....	20		
21 Long-term care insurance credit (from Form CT-249, line 11) .....	21		
22 Fuel cell electric generating equipment credit (from Form CT-259, line 7) .....	22		

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

		<b>A — Credit deducted</b>		
<b>23</b>	Temporary deferral nonrefundable payout credit (from Form CT-501, line 7) .....	<b>23</b>		
<b>24</b>	EZ capital tax credit (from Form CT-602, line 22) .....	<b>24</b>		
<b>25</b>	EZ investment tax credit (from Form CT-603, line 15, column B) .....	<b>25</b>		
<b>26</b>	EZ employment incentive credit (from Form CT-603, line 15, column A) .....	<b>26</b>		
<b>27</b>	EZ investment tax credit for the financial services industry (from Form CT-605) .....	<b>27</b>		
<b>28</b>	EZ employment incentive credit for the financial services industry (from Form CT-605) .....	<b>28</b>		
<b>29</b>	Alternative fuels and electric vehicle recharging property credit (from Form CT-637, line 13) .....	<b>29</b>		
<b>30</b>	QETC capital tax credit (from Form DTF-622, line 29) .....	<b>30</b>		
<b>31</b>	Low-income housing credit (from Form DTF-624, line 17) .....	<b>31</b>		
<b>32</b>	Green building credit (from Form DTF-630, line 18) .....	<b>32</b>		
<b>33</b>	Other credits (see instructions) .....	<b>33</b>		

**Section 5 — Refundable credits**

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

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

		<b>A — Credit deducted</b>	<b>B — Credit refunded</b>	<b>C — Credit applied as overpayment</b>
<b>48</b> EZ investment tax credit for the financial services industry for certain qualified businesses only <i>(from Form CT-605)</i> .....	<b>48</b>			
<b>49</b> EZ employment incentive credit for the financial services industry for certain qualified businesses only <i>(from Form CT-605)</i> .....	<b>49</b>			
<b>50</b> Excelsior jobs program tax credit <i>(from Form CT-607)</i> .....	<b>50</b>			
<b>51</b> Brownfield redevelopment tax credit <i>(from Forms CT-611 and CT-611.1)</i> .....	<b>51</b>			
<b>52</b> Remediated brownfield credit for real property taxes <i>(from Form CT-612)</i> .....	<b>52</b>			
<b>53</b> Environmental remediation insurance credit <i>(from Form CT-613)</i> .....	<b>53</b>			
<b>54</b> Security officer training tax credit <i>(from Form CT-631)</i> .....	<b>54</b>			
<b>55</b> Economic transformation and facility redevelopment program tax credit <i>(from Form CT-633)</i> .....	<b>55</b>			
<b>56</b> Empire State jobs retention program credit <i>(from Form CT-634)</i> .....	<b>56</b>			
<b>57</b> New York youth works tax credit <i>(from Form CT-635)</i> .....	<b>57</b>			
<b>58</b> Beer production credit <i>(from Form CT-636)</i> .....	<b>58</b>			
<b>59</b> START-UP NY tax elimination credit <i>(from Form CT-638)</i> .....	<b>59</b>			
<b>60</b> Minimum wage reimbursement credit <i>(from Form CT-639)</i> .....	<b>60</b>			
<b>61</b> START-UP NY telecommunication services excise tax credit <i>(from Form CT-640)</i> .....	<b>61</b>			
<b>62</b> QETC employment credit <i>(from Form DTF-621)</i> .....	<b>62</b>			
<b>63</b> Other credits <i>(see instructions)</i> .....	<b>63</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>64</b> Total credits to be deducted against the tax due .....	<b>64</b>			
<b>65</b> Total credits to be refunded .....	<b>65</b>			
<b>66</b> Total credits to be applied as an overpayment to next year's tax .....	<b>66</b>			
<b>67</b> Total credits that are refund eligible .....	<b>67</b>			

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