Department of Taxation and Finance





Claim for Investment Tax Credit (Includes Employment Incentive Credit)

20	15	(Includes Emp Tax Law – Article	-		and 210-B		ust entei	tax perio	od:	
				be	ginning			endi		
Legal name of corporation						Emp	loyer ident	ification nu	mber	
ile	this form with Form C	CT-3, CT-3-A, or CT-3-	S.							
Sur	nmary of tax credit(s	5)								
1	Investment tax credit (#	rom line 20)						1		
2	Investment tax credit on i	research and development	(R&D) property a	t the option	nal rate (fron	line 21)		2		
3	Subtotal (add lines 1 and	3								
4	Employment incentive	credit (from line 28)						4		
5	Unused investment tax	credit or employment in	centive credit from	om						
	preceding period (Ne	w York S corporations, ente	er 0)	● 5						
6		edits (see instructions; New York								
7	Subtract line 6 from line	e 5						7		
8	Total (add lines 3, 4, and	7; New York S corporations	s, see instructions)					8		
9	Recapture of excess co	redit taken in previous pe	eriods (from line 32;	New York S	S corporations	see ins	tructions)	9		
10	Net investment tax cre-	dit(s) (see instructions)					(10		
Cor	anutation of investm	ent tax credit used, r	ofunded or co	arriad fo	rward (No	w Vork	Coornor	otiona da	not oor	mplata this saction
	•	<u> </u>			iwaiu (Ne	W YOIK	S corpor	alions do	not cor	ripiete triis section
		(see instructions)						_		
12		ore the investment tax cre	•	´ —				-		
13		ne 11						_		
		ax (see instructions)		14				-		
15		nt tax credit (subtract line		45						
40								40		
		be used this period (see								
	7 Unused investment tax credit (subtract line 16 from line 10)									
		-								
		ses only: Amount of line						180		
100		ses only: Amount of line						400		
40		ne 18b from line 18a; see ins								
19	Unused investment tax	credit available to be ca	arried forward (se	ee instructi	ons)			19		
Sch	edule A – Investmer	nt tax credit (Attach ad	lditional sheet(s)	as neces	ssary; see	instruc	tions)			
	A	B	C	D	E		les := =4	F		G
D	escription of property (list items separately)	Principal use	Date acquired	Life (years)	Investm credit ba			ient tax cr × <i>standar</i> d		vestment tax cred on R&D property
	()		(mm-dd-yy)	()/			see Rat	e schedule	l in	(R&D property in
							Foi	m CT-46-I)		olumn E × optional rati ee Rate schedule 1 ii
									, ,	Form CT-46-I)
							•		•	
							•		•	
Amc	unts from attached list					\Box	•		•	
20	Add column F amounts	(enter here and on line 1)				20				
24	Add column G amounts	S (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 rat	te)	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)	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	29 Total recaptured investment tax credit from attached sheet(s)										
30	30 Recaptured investment tax credit (add column H amounts and line 29)										
31	31 Additional recapture (see instructions)										
	Add lines 30 and 31 (enter here							32			

