

**Ordering of Corporation Tax Credits**

Tax Law – Article 9-A

CT-600

| | |
|---------------------------|--------------------------------|
| Legal name of corporation | Employer identification number |
|---------------------------|--------------------------------|

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 Form CT-37, line 7) | 3 | |
| 4 Manufacturer's real property tax credit (from Form CT-641, line 13) | 4 | |
| 5 Other credits (see instructions) | 5 | |

Section 2 – Carryover credits of limited duration

| | A – Credit deducted | |
|---|---------------------|--|
| 6 Investment tax credit for the financial services industry (from Form CT-44) | 6 | |
| 7 Employment incentive credit for the financial services industry (from Form CT-44) | 7 | |
| 8 Investment tax credit (from Form CT-46) | 8 | |
| 9 Employment incentive credit (from Form CT-46) | 9 | |
| 10 Hire a veteran tax credit (from Form CT-643)... | 10 | |
| 11 Workers with disabilities tax credit (from Form CT-644) | 11 | |
| 12 Other credits (see instructions) | 12 | |

Section 3 – Carryover credits of unlimited duration

| | A – Credit deducted | |
|--|---------------------|--|
| 13 Alternative fuels credit (from Form CT-40, line 13) | 13 | |
| 14 Employment of persons with disabilities credit (from Form CT-41, line 18) | 14 | |
| 15 Special additional mortgage recording tax credit (from Form CT-43, line 9) | 15 | |
| 16 Credit for taxicabs and livery service vehicles accessible to persons with disabilities (from Form CT-236, line 13) | 16 | |
| 17 Rehabilitation of historic properties credit (from Form CT-238, line 13) | 17 | |
| 18 Credit for taxicabs and livery service vehicles accessible to persons with disabilities (from Form CT-239, line 5) | 18 | |
| 19 Long-term care insurance credit (from Form CT-249, line 11) | 19 | |

Section 3 – Carryover credits of unlimited duration *(continued)*

| | A – Credit deducted | | | |
|---|----------------------------|--|--|--|
| 20 Temporary deferral nonrefundable payout credit <i>(from Form CT-501, line 7)</i> | 20 | | | |
| 21 EZ and ZEA wage tax credit <i>(from Form CT-601, line 10)</i> | 21 | | | |
| 22 EZ capital tax credit <i>(from Form CT-602, line 11)</i> | 22 | | | |
| 23 EZ investment tax credit <i>(from Form CT-603, line 15, column B)</i> | 23 | | | |
| 24 EZ employment incentive credit <i>(from Form CT-603, line 15, column A)</i> | 24 | | | |
| 25 EZ investment tax credit for the financial services industry <i>(from Form CT-605, line 15, column B)</i> | 25 | | | |
| 26 EZ employment incentive credit for the financial services industry <i>(from Form CT-605, line 15, column A)</i> | 26 | | | |
| 27 Alternative fuels and electric vehicle recharging property credit <i>(from Form CT-637, line 13)</i> | 27 | | | |
| 28 QETC capital tax credit <i>(from Form DTF-622, line 29)</i> | 28 | | | |
| 29 Low-income housing credit <i>(from Form DTF-624, line 17)</i> | 29 | | | |
| 30 Green building credit <i>(from Form DTF-630, line 7)</i> | 30 | | | |
| 31 Other credits <i>(see instructions)</i> | 31 | | | |

Section 4 – Refundable credits

| | A – Credit deducted | | | B – Credit refunded | | C – Credit applied as overpayment | |
|--|----------------------------|--|--|----------------------------|--|--|--|
| 32 Special additional mortgage recording tax credit for residential mortgages only <i>(from Form CT-43)</i> | 32 | | | | | | |
| 33 Investment tax credit for new businesses only <i>(from Form CT-46)</i> | 33 | | | | | | |
| 34 Farmers' school tax credit <i>(from Form CT-47)</i> | 34 | | | | | | |
| 35 Rehabilitation of historic properties credit <i>(from Form CT-238)</i> | 35 | | | | | | |
| 36 Clean heating fuel credit <i>(from Form CT-241)</i> | 36 | | | | | | |
| 37 Conservation easement tax credit <i>(from Form CT-242)</i> | 37 | | | | | | |
| 38 Biofuel production credit <i>(from Form CT-243)</i> | 38 | | | | | | |
| 39 Empire State commercial production credit <i>(from Form CT-246)</i> | 39 | | | | | | |
| 40 Empire State film production credit <i>(from Form CT-248)</i> | 40 | | | | | | |
| 41 Empire State film post-production credit <i>(from Form CT-261)</i> | 41 | | | | | | |
| 42 EZ investment tax credit for certain qualified businesses only <i>(from Form CT-603)</i> | 42 | | | | | | |
| 43 EZ employment incentive credit for certain qualified businesses only <i>(from Form CT-603)</i> | 43 | | | | | | |
| 44 QEZE credit for real property taxes <i>(from Form CT-604-CP or Form CT-606)</i> | 44 | | | | | | |
| 45 Excelsior jobs program tax credit <i>(from Form CT-607)</i> | 45 | | | | | | |

Section 4 – Refundable credits (continued)

| | | A – Credit deducted | B – Credit refunded | C – Credit applied as overpayment |
|---|----|---------------------|---------------------|-----------------------------------|
| 46 Brownfield redevelopment tax credit (from Forms CT-611, CT-611.1, and CT-611.2) .. | 46 | | | |
| 47 Remediated brownfield credit for real property taxes (from Form CT-612) | 47 | | | |
| 48 Environmental remediation insurance credit (from Form CT-613) | 48 | | | |
| 49 Security officer training tax credit (from Form CT-631) | 49 | | | |
| 50 Economic transformation and facility redevelopment program tax credit (from Form CT-633) | 50 | | | |
| 51 Empire State jobs retention program credit (from Form CT-634) | 51 | | | |
| 52 New York youth jobs program tax credit (from Form CT-635) | 52 | | | |
| 53 Alcoholic beverage production credit (from Form CT-636) | 53 | | | |
| 54 START-UP NY tax elimination credit (from Form CT-638) | 54 | | | |
| 55 Minimum wage reimbursement credit (from Form CT-639) | 55 | | | |
| 56 START-UP NY telecommunication services excise tax credit (from Form CT-640) | 56 | | | |
| 57 QETC employment credit (from Form DTF-621) | 57 | | | |
| 58 Empire State musical and theatrical production credit (from Form CT-642) | 58 | | | |
| 59 Employee training incentive program tax credit (from Form CT-646) | 59 | | | |
| 60 Farm workforce retention credit (from Form CT-647) | 60 | | | |
| 61 Other credits (see instructions) | 61 | | | |

Section 5 – Total amount of credits deducted, refunded, or applied as an overpayment

| | | A – Credit deducted | B – Credit refunded | C – Credit applied as overpayment |
|--|----|---------------------|---------------------|-----------------------------------|
| 62 Total credits to be deducted against the tax due | 62 | | | |
| 63 Total credits to be refunded | 63 | | | |
| 64 Total credits to be applied as an overpayment to next year's tax | 64 | | | |
| 65 Total credits that are refund eligible | 65 | | | |

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