

**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 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)*

	<b>A – Credit deducted</b>			
<b>20</b> Temporary deferral nonrefundable payout credit <i>(from Form CT-501, line 7)</i> .....	<b>20</b>			
<b>21</b> EZ and ZEA wage tax credit <i>(from Form CT-601, line 10)</i> .....	<b>21</b>			
<b>22</b> EZ capital tax credit <i>(from Form CT-602, line 9)</i> .....	<b>22</b>			
<b>23</b> EZ investment tax credit <i>(from Form CT-603, line 15, column B)</i> .....	<b>23</b>			
<b>24</b> EZ employment incentive credit <i>(from Form CT-603, line 15, column A)</i> .....	<b>24</b>			
<b>25</b> EZ investment tax credit for the financial services industry <i>(from Form CT-605, line 12, column B)</i> .....	<b>25</b>			
<b>26</b> EZ employment incentive credit for the financial services industry <i>(from Form CT-605, line 12, column A)</i> .....	<b>26</b>			
<b>27</b> Alternative fuels and electric vehicle recharging property credit <i>(from Form CT-637, line 13)</i> .....	<b>27</b>			
<b>28</b> QETC capital tax credit <i>(from Form DTF-622, line 29)</i> .....	<b>28</b>			
<b>29</b> Low-income housing credit <i>(from Form DTF-624, line 17)</i> .....	<b>29</b>			
<b>30</b> Green building credit <i>(from Form DTF-630, line 7)</i> .....	<b>30</b>			
<b>31</b> Other credits <i>(see instructions)</i> .....	<b>31</b>			

**Section 4 – Refundable credits**

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

**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 START-UP NY telecommunication services excise tax credit (from Form CT-640) .....	55			
56 QETC employment credit (from Form DTF-621)	56			
57 Empire State musical and theatrical production credit (from Form CT-642) .....	57			
58 Employee training incentive program tax credit (from Form CT-646) .....	58			
59 Farm workforce retention credit (from Form CT-647) .....	59			
60 Life sciences research and development tax credit (from Form CT-648) .....	60			
61 Farm donations to food pantries credit (from Form CT-649) .....	61			
62 Empire State apprenticeship tax credit (from Form CT-650) .....	62			
63 Other credits (see instructions) .....	63			

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

		A – Credit deducted	B – Credit refunded	C – Credit applied as overpayment
64 Total credits to be deducted against the tax due	64			
65 Total credits to be refunded .....	65			
66 Total credits to be applied as an overpayment to next year's tax .....	66			
67 Total credits that are refund eligible .....	67			

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