

New York State Department of Taxation and Finance

Investment Tax Credit for the Financial Services Industry

IT-252

Attach this form to your return.

Nan	ne(s) as shown on return		Identify	ring number as shown on re		Type of business			
r t	Use this form to claim an investmed tealer in connection with the pure egulated investment company. The employment incentive credit, urn filed — Check only one box	chase or sale of stock he property must be attach Form IT-252-A	ks, bonds, or other seplaced in service on out of the total to Form IT-252.	curities, or in providin	g investment advi	sory services for a			
	-		20111-203	11-204] 11-205				
	e you started your business in No								
	ation of the qualified property (if								
Hav	e you previously claimed the new	w business investmer	nt tax credit refund?	Yes	No				
ln۷	estment tax credit								
	t I – Eligibility requirement	· · · · · · · · · · · · · · · · · · ·							
Nu	mber of administrative and			te on date specifi					
		A Marrala 04	B	C	D	E			
		March 31	June 30	September 30	December 31	Total $(A + B + C + D)$			
1	Current tax year								
	First test year								
	Second test year								
	Third test year								
	Divide the amount on line 1, col								
	Add the amounts on lines 2 thro	•							
7	Divide the amount from line 6 by	y twelve			7				
8	Percentage of employment for a								
	(divide line 5 by line 7)				· · · · · · · · · · · · · · · · · · ·	%			
	e amount on line 8 does not equ					ructions). If the amount			
on I	ine 8 is equal to or more than 95	%, proceed with Part	II; you are qualified t	o claim the investmei	nt tax credit.				
Par	t II — Computation of credi	it							
. u.	<u>-</u>								
_	Individual or fiduciary								
9	Credit from line 28			·····	9	9			
40	Beneficiary	D 177							
10	Share of fiduciary's Form IT-252	2 credit from Part VI,	column C		10)			
	Partner								
	Partnership name:								
	Employer identification number:			,		•			
11	Partner's share of investment to	ax credit from the part	inersnip (see instructioi	ns)	<u> </u>	1			
	S corporation shareholder								
	S corporation name:								
40	Employer identification number: Shareholder's share of investme		Coornaration (in			<u></u>			
				*	<u>12</u> 13				
	Total (add lines 9 through 12)								
	Fiduciary - enter credit allocated Subtract line 14 from line 13								
	Available carryover of unused c								
	Investment tax credit (add lines 1								
	Amount on line 17 which qualified				<u>I</u>	•			
10	a refund is being elected				▶ 18				
	Individual - Transfer the line								
	Fiduciary - Transfer the line			i i Jilli II-205-AI I, III					
10	Subtract line 18 from line 17. Th			edit	▶ 19				
	Individual - Transfer the am	-							
	Fiduciary - Transfer the line			., 5 5 1. 200 /11 1	.,				
			00,0						

Part III — Summary of add	back of cre	edit on early o	dispositio	ns							
 20 Individual's add back of credit on early dispositions (from line 32, column H) 21 Beneficiary's share of add back of credit on early dispositions (see instructions) 22 Partner's share of add back of credit on early dispositions (see instructions) 											
 23 S corporation shareholder's share of add back of credit on early dispositions (see instructions) 24 Fiduciary — enter amount from Part VI, fiduciary line, column D 											_
25 Total (add lines 20 through 24) Individual - Transfer the Fiduciary - Transfer the	amount on I	ine 25 to Form	IT-201-ATT,	line 17, or F			▶ 25 e 17.			•	
Part IV — Investments in qu	ualified pro	perty									
A Description of property (list each asset and attach schedule if needed)		B Principal use of property		C Date acquired Useful in yea						F tment tax credit nn E × 4% (.04)	
26											_
27 Enter amount from Form IT- 28 Total investment tax credit (Transfer totals as form individual — Fiduciary —	add amounts i llows: Enter colum Enter colum		enter the total e 9.	here)				-			
Part V — Early dispositions		ed property ar	rm IT-204, lii	ne 21.	it on earl		1	G		н	
Part V — Early dispositions A Description of property (list each asset and attach schedule if needed)	of qualifie	ed property ar	rm IT-204, li	ne 21. ck of credi	it on earl	y disposi	Tinvesti	G otal ment ta: allowed	x	H Add back of credit early dispositions F × G	
Part V — Early dispositions A Description of property (list each asset and	of qualifie	ed property ar C Date property	rm IT-204, lind add bac	ne 21.	it on earl	y disposi F Percentage	Tinvesti	otal ment ta:	x	Add back of credit early dispositions	
Part V — Early dispositions A Description of property (list each asset and attach schedule if needed)	B Date acquired H and enter he ultiply line 30 early disposite liows: Enter total of Enter tot	Date property ceased to qualify ceased to qualify ceased to qualify by 7% (.07) and consistency (add amount on line 20.	nd add bac D Life (months)	ck of credi Unuse (moni	d life ths)	y disposi F Percentage E÷D	investi credit	otal ment ta: allowed	x	Add back of credit early dispositions	
Part V — Early dispositions A Description of property (list each asset and attach schedule if needed) 29 30 Total (add amounts in column and column an	B Date acquired H and enter he ultiply line 30 early disposite liows: Enter total of Enter tot	Date property are ceased to qualify ceased to qualify ceased to qualify by 7% (.07) and consistency (add amount on line 20. on Totals line of the property of	nd add bac D Life (months)	ck of credi Lunuse (mon') e. Fiscal-yea and 31) umn D.	d life ths)	y disposi F Percentage E ÷ D	investr credit	otal ment ta: allowed	30 31 32	Add back of credit early dispositions F x G	
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