



CT-46

New York State Department of Taxation and Finance Claim for Investment Tax Credit (Includes Employment Incentive Credit)

Tax Law — Section 210.12 and 210.12-D

All filers must enter tax period:

				be	giririirig		ending			
Nam	ne					Employer identifi	cation numbe	:r		
File	this form with For	m CT-3, CT-3-A, or CT-3-	·S.							
Sur	nmary of tax credi	t(s)								
1	Investment tax credit	t (from line 20, column F)				•	1.			
	Investment tax credit of									
3	Retail enterprises ta									
4										
5		5.								
6	,	Subtotal (add lines 1 through 4) Employment incentive credit (from line 28, column C) •								
7a		ax credit or employment inc	,							
		New York S corporations, enter								
7b		credits (see instructions; New York								
	•	ı line 7a					7c.			
8		nd 7c; New York S corporations					8.			
9		credit taken in previous per								
10		redit(s) (see instructions)								
Cor	nputation of invest	ment tax credit used, re	funded, or ca	arried fo	rward (New)	York S corporat	tions do not	t complete	e this section)	
11	Tax (from Form CT-3, I	line 78, or Form CT-3-A, line 77	")	11.						
12	Tax credits claimed be	efore the investment tax credit	t (see instructions	• 12.						
13	Subtract line 12 from	ı line 11		13.						
14	Tax on minimum taxa	ble income or fixed dollar mir	nimum, whichev	er						
	amount is larger (fr	om Form CT-3, line 81, or Form	CT-3-A, line 80)	14.						
15	5 Limitation on investment tax credit (subtract line 14 from line 13;									
	· ·	0)								
16	Investment tax credit	t to be used this period (ente	er the lesser of lir	ne 10 or lin	e 15; transfer th	nis amount to				
	Form CT-3, line 100a	a, or Form CT-3-A, line 101a)					16.			
		ax credit (subtract line 16 fron								
		esses only: Investment tax c				•				
		esses only: Amount of line 1					18b.			
18c		esses only: Amount of line 1								
	•	line 18b from line 18a; see inst	,							
19	Unused investment t	ax credit available to be car	ried forward (se	ee instructi	ions)	•	19.			
Sch	nedule A — Investr	nent tax credit (Attach ac	dditional sheet(s) as nec	essary; see in	structions)				
ח	A escription of property	B Principal use	C Date	D Life	E Investment	Investme	F ent tax credit	t Investor	G nent tax credit	
	(list items separately) acquired (years) credit base			x standard rate		&D property				
			(mm-dd-yy)				schedule 1 in		property in	
						Form	n CT-46-I)		Ex optional rate; e schedule 1 in	
									rm CT-46-I)	
Amo	ounts from attached lis	st				•		•		
		nts (enter here and on line 1)				20.	I			
21	Add column G amou	ints (enter here and on line 2) .					21	1.		

Schedule B — Eligibility for employment incentive credit (see example in Form CT-46-I, page 3)

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	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, page 3)

	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 rate)	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 of	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)	D Life (months)	E Unused life (months)	F Percentage (E ÷ D)	G Total original investment tax credit allowed			H Recaptured investment tax credit (F x 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)								. [Г
31	31 Additional recapture (see instructions)							31.	Т.		П
	32 Add lines 30 and 31 (enter here and on line 9)										\Box