



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	ginning			ending					
Nam	е					Employ	yer identifica	ation numbe	er				
File	this form with For	m CT-3, CT-3-A, or CT-3-	S.										
Sun	nmary of tax credit	t(s)											
1	Investment tax credit	(from line 20)						1.					
2	Investment tax credit on research and development (R&D) property at the optional rate (from line 21)							2.					
3		c credit (from Form CT-46-ATT		-			_	3.					
4	•	(from Form CT-46-ATT)					_	4.					
5		hrough 4)						5.					
6	•	e credit (from line 28)						6.					
7a		ax credit or employment inc							<u> </u>				
		New York S corporations, enter											
7b		credits (see instructions; New York											
	•	line 7a						7c.					
8		nd 7c; New York S corporations					—	8.					
9		credit taken in previous per					_	9.					
10		redit(s) (see instructions)						10.					
									•				
Con	nputation of invest	ment tax credit used, re	funded, or ca	arried fo	rward (New '	York S	corporation	ons do no	t complete this section				
11	Tax due before credit	ts (from Form CT-3, or Form C	T-3-A)	11.									
12	Tax credits claimed be	fore the investment tax credit	(see instructions	● 12.									
13	Subtract line 12 from	line 11		13.									
14	Tax on minimum taxal	ble income or fixed dollar mir	nimum, whichev	er									
	amount is larger (fro	om Form CT-3, line 81, or Form	CT-3-A, line 80)	14.									
15	Limitation on investm	nent tax credit (subtract line 1	4 from line 13;										
	if less than 0, enter 0)		● 15.									
16	Investment tax credit	to be used this period (ente	er the lesser of lir	ne 10 or lin	e 15; transfer th	nis amo	ount to						
	Form CT-3, line 100a	, or Form CT-3-A, line 101a)						16.					
17	Unused investment to	ax credit (subtract line 16 fron	n line 10)					17.					
18a	Qualified new busine	sses only: Investment tax c	redit available f	or refund	(see instruction	ns)	• 1	8a.					
18b	Qualified new busine	sses only: Amount of line 1	8a to be refund	led (see ir	structions)		• 1	8b.					
18c	Qualified new busine	sses only: Amount of line 1	8a to be applie	d as an o	verpayment to	o next							
	year's tax (subtract	line 18b from line 18a; transfer	this amount to y	our franchi	ise tax return)		• 1	8c.					
19	Unused investment to	ax credit available to be car	ried forward (se	ee instructi	ons)		• <u> </u>	19.					
Sch	edule A — Investn	nent tax credit (Attach ac	ditional sheet(s) as nec	essarv: see in	struct	ions)						
	Α	В	С	D	E			F	G				
Description of property Principal us			Date	Life	Investment	- 1		t tax credi					
	(list items separately)		acquired (mm-dd-yy)	(years)	credit base	;		s <i>tandard rati</i> chedule 1 <i>in</i>	e; on R&D property (R&D property in				
			(IIIII dd yy)					CT-46-I)	column E x optional rate				
									see Rate schedule 1 ir Form CT-46-I)				
									•				
Amo	unts from attached lis	t											
		nts (enter here and on line 1)				20.							
		nts (enter nere and on line 1) nts (enter here and on line 2) .						2	1				
- 1	, ad coldinii o ailiou	ino joinoi nois and on mie z).				• • • • • • • • • • • • • • • • • • • •		2	••				

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	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 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	6)	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			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)								.[
31	31 Additional recapture (see instructions)										
32	32 Add lines 30 and 31 (enter here and on line 9)										