Income Tax Credit Deferral

IT-500

Attach this form to Form IT-201, IT-203, or IT-205.

2011

Name(s) as shown on return	Identifying number *(SSN or EIN)*

Schedule A — Nonrefundable credits subject to deferral *(see instructions)*

A Credit name credit form number and line number	B Amount of credit subject to deferral		C Amount of credit allowed to be used against the tax *(column B × line 6)*		D Amount of credit deferred *(column B – column C)*	
Alternative fuels credit *(Form IT-253, line 5)*						
Defibrillator credit *(Form IT-250, line 14)*						
Empire State commercial production credit *(Form IT-246, line 11)*						
EZ capital tax credit *(Form IT-602, line 27)*						
EZ investment tax credit *(including EZ employment incentive credit) (Form IT-603, line 27)*						
EZ wage tax credit *(Form IT-601, line 36)*						
Employment of persons with disabilities credit *(Form IT-251, line 20)*						
FSI EZ investment tax credit *(including FSI EZ employment incentive credit) (Form IT-605, line 32)*						
FSI investment tax credit *(including FSI employment incentive credit) (Form IT-252, line 33)*						
Fuel cell electric generating equipment credit *(Form IT-259, line 5)*						
Green building credit *(Form DTF-630, line 18)*						
Historic barn rehabilitation credit *(see Investment credit)*						
Historic homeownership rehabilitation credit *(Form IT-237, line 13)*						
Investment credit *(including employment incentive credit, retail enterprise credit, and historic barn rehabilitation credit) (Form IT-212, line 35)*						
Low-income housing credit *(Form DTF-624, line 22)*						
QETC capital tax credit *(Form DTF-622, line 29)*						
QEZE tax reduction credit *(Form IT-604, line 35 or line 70)*						
Rehabilitation of historic properties credit *(Form IT-238, line 20)*						
Solar energy system equipment credit *(Form IT-255, line 7)*						
Special additional mortgage recording tax credit *(Form IT-256, line 15)*						
Taxicabs and livery service vehicles accessible to persons with disabilities credit *(Form IT-239, line 5)*						
ZEA wage tax credit *(Form IT-601.1, line 8)*						
1 Column totals						

2 Nonrefundable credits subject to deferral *(enter the amount from line 1, column B)* .... **2.**

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Schedule B — Refundable credits subject to deferral

A Credit name credit form number and line number	B Amount of credit subject to deferral		C Amount of credit allowed to be used or refunded (column B × line 6)		D Amount of credit deferred (column B – column C)	
Biofuel production credit (Form IT-243, line 13)						
Brownfield credits						
Brownfield redevelopment tax credit (Form IT-611, line 28)						
Brownfield redevelopment tax credit (Form IT-611.1, line 28)						
Remediated brownfield credit for real property taxes (Form IT-612, line 18)						
Environmental remediation insurance credit (Form IT-613, line 11)						
Clean heating fuel credit (Form IT-241, line 10)						
Conservation easement credit (Form IT-242, line 10)						
Empire State commercial production credit (Form IT-246, line 15)						

EZ investment tax credit (ITC)
   (including EZ employment incentive credit)
   (Form IT-603, line 29)						

EZ wage tax credit (Form IT-601, line 40)						
FSI EZ ITC (including FSI EZ employment incentive credit) (Form IT-605, line 34)						
FSI ITC (including FSI employment incentive credit) (Form IT-252, line 35)						
Historic barn rehabilitation credit (see Investment credit)						
Historic homeownership rehabilitation credit (Form IT-237, line 8)						

Investment credit (including employment
   incentive credit, retail enterprise credit, and
   historic barn rehabilitation credit)
   (Form IT-212, line 37)						

QETC employment credit (Form DTF-621, line 27)						
QETC facilities, operations, and training credit (Form DTF-619, line 36)						
QEZE credit for real property taxes (Form IT-606, line 24 or line 52)						
Security officer training credit (Form IT-631, line 5)						
Special additional mortgage recording tax credit (Form IT-256, line 18)						
3 Column totals						

4 Refundable credits subject to deferral (enter the amount from line 3, column B) .... **4.** _____ .___

5 **Total** credits subject to deferral (add lines 2 and 4) .... **5.** _____ .___
   – If line 5 is **2,000,000 or less,** Stop! You are not subject to a credit deferral.
   – If line 5 is **more than 2,000,000,** complete line 6.

6 Divide 2,000,000 by line 5 (carry the result to six decimal places) .... **6.** __ ._____

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