



# Ordering of Corporation Tax Credits

Tax Law – Article 9-A

|                           |                                |
|---------------------------|--------------------------------|
| Legal name of corporation | Employer identification number |
|---------------------------|--------------------------------|

**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 SONYMA letter) .....   | 3                   |  |  |
| 4 Manufacturer's real property tax credit (from Form CT-641, line 13) .....   | 4                   |  |  |
| 5 Other credits (see instructions).....   | 5                   |  |  |

**Section 2 – Empire zone (EZ) and zone equivalent area (ZEA) wage tax credits**

|  | A – Credit deducted |  | B – Credit refunded |  | C – Credit applied as overpayment |  |
|--|---------------------|--|---------------------|--|-----------------------------------|--|
| 6 EZ wage tax credit (from Form CT-601, line 32)         | 6                   |  |                     |  |                                   |  |
| 7 Refundable EZ wage tax credit (from Form CT-601) ..... | 7                   |  |                     |  |                                   |  |
| 8 ZEA wage tax credit (from Form CT-601.1, line 10)..... | 8                   |  |                     |  |                                   |  |

**Section 3 – Carryover credits of limited duration**

|   | A – Credit deducted |  |  |
|---|---------------------|--|--|
| 9 Investment tax credit for the financial services industry (from Form CT-44) .....                       | 9                   |  |  |
| 10 Employment incentive credit for the financial services industry (from Form CT-44) .....                | 10                  |  |  |
| 11 Investment tax credit, including retail enterprises and historic barns credits (from Form CT-46) ..... | 11                  |  |  |
| 12 Employment incentive credit (from Form CT-46) .....  | 12                  |  |  |
| 13 Other credits (see instructions).....  | 13                  |  |  |

**Section 4 – Carryover credits of unlimited duration**

|  | A – Credit deducted |  |  |
|--|---------------------|--|--|
| 14 Minimum tax credit (from Form CT-38, line 28)   | 14                  |  |  |
| 15 Alternative fuels credit (from Form CT-40, line 13).....  | 15                  |  |  |
| 16 Employment of persons with disabilities credit (from Form CT-41, line 18) .....   | 16                  |  |  |
| 17 Special additional mortgage recording tax credit (from Form CT-43, line 9) .....  | 17                  |  |  |
| 18 Credit for taxicabs and livery service vehicles accessible to persons with disabilities (from Form CT-236, line 11) ..... | 18                  |  |  |
| 19 Rehabilitation of historic properties credit (from Form CT-238, line 10).....   | 19                  |  |  |
| 20 Credit for taxicabs and livery service vehicles accessible to persons with disabilities (from Form CT-239, line 5).....   | 20                  |  |  |
| 21 Long-term care insurance credit (from Form CT-249, line 11) .....   | 21                  |  |  |
| 22 Fuel cell electric generating equipment credit (from Form CT-259, line 7) .....   | 22                  |  |  |

**Section 4 – Carryover credits of unlimited duration (continued)**

|  | A – Credit deducted |  |  |  |
|--|---------------------|--|--|--|
| 23 Temporary deferral nonrefundable payout credit (from Form CT-501, line 7) .....                     | 23                  |  |  |  |
| 24 EZ capital tax credit (from Form CT-602, line 22) .....   | 24                  |  |  |  |
| 25 EZ investment tax credit (from Form CT-603, line 15, column B) .....                                | 25                  |  |  |  |
| 26 EZ employment incentive credit (from Form CT-603, line 15, column A) .....                          | 26                  |  |  |  |
| 27 EZ investment tax credit for the financial services industry (from Form CT-605) .....               | 27                  |  |  |  |
| 28 EZ employment incentive credit for the financial services industry (from Form CT-605) .....         | 28                  |  |  |  |
| 29 Alternative fuels and electric vehicle recharging property credit (from Form CT-637, line 13) ..... | 29                  |  |  |  |
| 30 QETC capital tax credit (from Form DTF-622, line 29) .....  | 30                  |  |  |  |
| 31 Low-income housing credit (from Form DTF-624, line 17) .....  | 31                  |  |  |  |
| 32 Green building credit (from Form DTF-630, line 18) .....  | 32                  |  |  |  |
| 33 Other credits (see instructions) .....  | 33                  |  |  |  |

**Section 5 – Refundable credits**

|   | A – Credit deducted |  | B – Credit refunded |  | C – Credit applied as overpayment |  |
|---|---------------------|--|---------------------|--|-----------------------------------|--|
| 34 Special additional mortgage recording tax credit for residential mortgages only (from Form CT-43) .....                        | 34                  |  |                     |  |                                   |  |
| 35 Investment tax credit for the financial services industry for certain qualified businesses only (from Form CT-44) .....        | 35                  |  |                     |  |                                   |  |
| 36 Investment tax credit, including retail enterprises and historic barns credits for new businesses only (from Form CT-46) ..... | 36                  |  |                     |  |                                   |  |
| 37 Farmers' school tax credit (from Form CT-47) .....   | 37                  |  |                     |  |                                   |  |
| 38 Clean heating fuel credit (from Form CT-241) .....   | 38                  |  |                     |  |                                   |  |
| 39 Conservation easement tax credit (from Form CT-242) .....  | 39                  |  |                     |  |                                   |  |
| 40 Biofuel production credit (from Form CT-243) .....   | 40                  |  |                     |  |                                   |  |
| 41 Empire State commercial production credit (from Form CT-246) .....   | 41                  |  |                     |  |                                   |  |
| 42 Empire State film production credit (from Form CT-248) .....   | 42                  |  |                     |  |                                   |  |
| 43 Empire State film post-production credit (from Form CT-261) .....  | 43                  |  |                     |  |                                   |  |
| 44 Temporary deferral refundable payout credit (from Form CT-502) .....   | 44                  |  |                     |  |                                   |  |
| 45 EZ investment tax credit for qualified or new businesses only (from Form CT-603) .....   | 45                  |  |                     |  |                                   |  |
| 46 EZ employment incentive credit for certain qualified businesses only (from Form CT-603) .....                                  | 46                  |  |                     |  |                                   |  |
| 47 QEZE credit for real property taxes (from Form CT-604-CP or Form CT-606) .....   | 47                  |  |                     |  |                                   |  |

**Section 5 – Refundable credits (continued)**

|  | A – Credit deducted | B – Credit refunded | C – Credit applied as overpayment |
|--|---------------------|---------------------|-----------------------------------|
| 48 EZ investment tax credit for the financial services industry for certain qualified businesses only (from Form CT-605) .....       | 48                  |                     |                                   |
| 49 EZ employment incentive credit for the financial services industry for certain qualified businesses only (from Form CT-605) ..... | 49                  |                     |                                   |
| 50 Excelsior jobs program tax credit (from Form CT-607).....   | 50                  |                     |                                   |
| 51 Brownfield redevelopment tax credit (from Forms CT-611 and CT-611.1) .....  | 51                  |                     |                                   |
| 52 Remediated brownfield credit for real property taxes (from Form CT-612).....  | 52                  |                     |                                   |
| 53 Environmental remediation insurance credit (from Form CT-613).....  | 53                  |                     |                                   |
| 54 Security officer training tax credit (from Form CT-631).....  | 54                  |                     |                                   |
| 55 Economic transformation and facility redevelopment program tax credit (from Form CT-633).....                                     | 55                  |                     |                                   |
| 56 Empire State jobs retention program credit (from Form CT-634).....  | 56                  |                     |                                   |
| 57 New York youth works tax credit (from Form CT-635).....   | 57                  |                     |                                   |
| 58 Beer production credit (from Form CT-636).....  | 58                  |                     |                                   |
| 59 START-UP NY tax elimination credit (from Form CT-638).....  | 59                  |                     |                                   |
| 60 Minimum wage reimbursement credit (from Form CT-639).....   | 60                  |                     |                                   |
| 61 START-UP NY telecommunication services excise tax credit (from Form CT-640).....  | 61                  |                     |                                   |
| 62 QETC employment credit (from Form DTF-621)  | 62                  |                     |                                   |
| 63 Other credits (see instructions).....   | 63                  |                     |                                   |

**Section 6 – 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.