



Department of Taxation and Finance

Child Care Creation and Expansion Credit

CT-662

Tax Law – Sections 48, 210-B.59, and 1511 (ee)

All filers must enter tax period:

beginning ending

Legal name of corporation Employer identification number (EIN)

File this form with your franchise tax return.

All filers **must** complete line A.

A Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership)? (mark an **X** in the appropriate box; see instructions) Yes • No

C corporations

If **Yes**, complete lines B through F, and Schedules A through C.

If **No**, and you are claiming this credit as a corporate partner, complete lines B through F, and Schedules B and C.

New York S corporations

If **Yes**, complete lines B through F, and Schedules A and B.

If **No**, and you are claiming this credit as a corporate partner, complete lines B through F, and Schedule B.

All filers: Complete Schedule D, if applicable.

Certificate information

On lines B through F below, enter the information from the certificate of tax credit issued by the Office of Children and Family Services (see instructions).

B Name of certified entity **B** •

C Employer identification number (EIN) **C** •

D Address **D** •

E Service year **E** •

F Certificate number **F** •

Schedule A – Computation of credit (see instructions)

1 Child care creation and expansion credit from your certificate	•	1	<input type="text"/>
2 Enter the total of any additional Forms CT-662	•	2	<input type="text"/>
3 Total credit (add lines 1 and 2)	•	3	<input type="text"/>

Schedule B – Partnership information (see instructions)

A Name of partnership	B Partnership's EIN	C Certificate number	D Share of credit
Total from any additional Forms CT-662			•
4 Total credit allocated from partnership(s) (add column D amounts)			• 4
5 Total credit (add lines 3 and 4; New York S corporations, see instructions)			• 5

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Schedule C – Computation of credit used, refunded, or credited as an overpayment to the next tax year
(New York S corporations: do not complete this schedule.)

6 Tax due before credits (see instructions)	6	
7 Tax credits claimed before this credit (see instructions)	7	
8 Tax after application of credits (subtract line 7 from line 6)	8	
9 Minimum tax (see instructions)	9	
10 Credit limitation (subtract line 9 from line 8; if line 9 is more than line 8, enter 0)	10	
11 Credit used for this tax year (enter the lesser of line 5 or line 10 here and on your franchise tax return)	11	
12 Unused tax credit available as a refund or as an overpayment (subtract line 11 from line 5)	12	
13 Amount of credit to be refunded (limited to the amount on line 12; enter here and on your franchise tax return)	13	
14 Amount of credit to be applied as an overpayment to the next year's tax (subtract line 13 from line 12; enter here and on your franchise tax return)	14	

Schedule D – Recapture of credit (see instructions)

	A Certificate number	B Amount of revoked credit
Total from any additional Forms CT-662.....		
15 Total (add column B amounts)	15	

