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**Rate schedule 1 — Investment tax credit rates to be used in Schedule A and on Form CT-46-ATT**


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**Rates for property acquired during tax periods beginning in 1991 and after:**

Standard rate:	5% (.05) on first \$350,000,000 of investment credit base
	4% (.04) on excess of \$350,000,000 of investment credit base
Optional rate:*	9% (.09) on research and development property

For credit rates prior to 1991, refer to section 210.12(a) of the New York State Tax Law.

\* A New York C corporation may compute the investment tax credit on research and development property at either the standard rate or the optional rate. However, only research and development property on which the investment tax credit was computed at the standard rate may be included in the investment credit base when computing the employment incentive credit under section 210.12-D (see Schedule C).

A New York S corporation must compute its investment tax credit at the rate of 4% (.04) on property other than research and development property and at 7% (.07) on research and development property. The pro rata share of the investment tax credit, computed at these rates, will be allowed to each individual shareholder.

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**Rate schedule 2 — Employment incentive credit rates to be used in Schedule C**


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**Investment tax credit for tax periods beginning in 1991 and after:****Employment requirement at least**

101% but less than 102%
102% but less than 103%
103%

**Rates**

1½% (.015) of investment credit base
2% (.02) of investment credit base
2½% (.025) of investment credit base

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