



CT-600

Staple forms here
New York State Department of Taxation and Finance

Ordering of Corporation Tax Credits

Tax Law — Article 9-A

Name	Employer identification number	File number
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Summary of corporation tax credits (see Form CT-600-I, Instructions for Form CT-600, for each section before completing this form)

Section I — 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 47, or Form CT-604-CP, line 21)	2.	
3 Servicing mortgages credit (from SONYMA letter)	3.	

Section II — Empire Zone (EZ) and Zone Equivalent Area (ZEA) wage tax credits

		A Credit deducted	B Credit refunded	C Credit applied as overpayment
4 EZ wage tax credit (from Form CT-601, line 26) ...	4.			
5 EZ wage tax credit for new businesses only (from Form CT-601)	5.			
6 ZEA wage tax credit (from Form CT-601.1, line 26) ...	6.			
7 ZEA wage tax credit for new businesses only (from Form CT-601.1)	7.			

Section III — Carryover credits of limited duration

	A — Credit deducted	
8 Investment tax credit for the financial services industry (from Form CT-44)	8.	
9 Employment incentive credit for the financial services industry (from Form CT-44)	9.	
10 Investment tax credit, including retail enterprises and historic barns credits (from Form CT-46)	10.	
11 Employment incentive credit (from Form CT-46)	11.	

Section IV — Carryover credits of unlimited duration

	A — Credit deducted	
12 Minimum tax credit (from Form CT-38, line 25) ..	12.	
13 Alternative fuels credit (from Form CT-40, line 9)	13.	
14 Employment of persons with disabilities credit (from Form CT-41, line 18)	14.	
15 Special additional mortgage recording tax credit (from Form CT-43, line 9)	15.	
16 Long-term care insurance credit (from Form CT-249, line 11)	16.	
17 EZ capital tax credit (from Form CT-602, line 31)	17.	
18 EZ investment tax credit (from Form CT-603, line 15, column B)	18.	
19 EZ employment incentive credit (from Form CT-603, line 15, column A)	19.	
20 EZ investment tax credit for the financial services industry (from Form CT-605, line 27, column B)	20.	
21 EZ employment incentive credit for the financial services industry (from Form CT-605, line 27, column A)	21.	

(continued)

Section IV — Carryover credits of unlimited duration (continued)

		A Credit deducted		
22	Qualified emerging technology company (QETC) employment credit (from Form DTF-621, line 29)	22.		
23	QETC capital tax credit (from Form DTF-622, line 28)	23.		
24	Low-income housing credit (from Form DTF-624, line 18)	24.		
25	Green building credit (from Form DTF-630, line 18) ...	25.		

Section V — Refundable credits

		A Credit deducted		B Credit refunded		C Credit applied as overpayment	
26	Alternative fuels credit for qualified taxpayers only (from Form CT-40)	26.					
27	Special additional mortgage recording tax credit for residential mortgages only (from Form CT-43)	27.					
28	Investment tax credit for the financial services industry for new businesses only (from Form CT-44)	28.					
29	Investment tax credit, including retail enterprises and historic barns credits for new businesses only (from Form CT-46)	29.					
30	Farmers' school tax credit (from Form CT-47) ...	30.					
31	EZ investment tax credit for new businesses only (from Form CT-603)	31.					
32	QEZE credit for real property taxes (from Form CT-604 or Form CT-604-CP)	32.					
33	EZ investment tax credit for the financial services industry for new businesses only (from Form CT-605)	33.					
34	QETC employment credit for new businesses only (from Form DTF-621)	34.					
35	Industrial or manufacturing business (IMB) credit (from Form DTF-623)	35.					
36	Transportation improvement contribution credit (from Form DTF-632)	36.					
37	Empire State film production credit (from Form CT-248)	37.					

Section VI — Total amount of credits deducted against the tax due and to be refunded or applied as an overpayment

		A Credit deducted		B Credit refunded		C Credit applied as overpayment	
38	Total credits to be deducted against the tax due ...	38.					
39	Total credits to be refunded	39.					
40	Total credits to be applied as an overpayment to next year's tax	40.					
41	Total credits that are refund eligible	41.					

**Transfer the credit amounts claimed to Form CT-3 or CT-3-A, whichever is applicable;
attach all applicable tax credit forms**