



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 30 or line 60, or Form CT-604-CP, line 21)	2.	
3 Servicing mortgages credit (from SONYMA letter)	3.	
4 Other credits (see instructions)	4.	

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

		A Credit deducted	B Credit refunded	C Credit applied as overpayment
5 EZ wage tax credit (from Form CT-601, line 32) ...	5.			
6 EZ wage tax credit for new businesses only (from Form CT-601)	6.			
7 ZEA wage tax credit (from Form CT-601.1, line 10) ...	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.	
12 Other credits (see instructions)	12.	

Section IV — Carryover credits of unlimited duration

	A — Credit deducted	
13 Minimum tax credit (from Form CT-38, line 28)...	13.	
14 Alternative fuels credit (from Form CT-40, line 14)	14.	
15 Employment of persons with disabilities credit (from Form CT-41, line 18)	15.	
16 Special additional mortgage recording tax credit (from Form CT-43, line 9)	16.	
17 Long-term care insurance credit (from Form CT-249, line 11)	17.	
18 EZ capital tax credit (from Form CT-602, line 25)	18.	
19 EZ investment tax credit (from Form CT-603, line 15, column B)	19.	
20 EZ employment incentive credit (from Form CT-603, line 15, column A)	20.	
21 EZ investment tax credit for the financial services industry (from Form CT-605, line 27, column B)	21.	
22 EZ employment incentive credit for the financial services industry (from Form CT-605, line 27, column A)	22.	

(continued)

Section IV — Carryover credits of unlimited duration (continued)

		A Credit deducted			
23	QETC capital tax credit (from Form DTF-622, line 28)	23.			
24	Low-income housing credit (from Form DTF-624, line 17)	24.			
25	Green building credit (from Form DTF-630, line 18)....	25.			
26	Other credits (see instructions)	26.			

Section V — Refundable credits

		A Credit deducted		B Credit refunded		C Credit applied as overpayment	
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-606 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	Brownfield redevelopment tax credit (from Form CT-611).....	34.					
35	Remediated brownfield credit for real property taxes (from Form CT-612).....	35.					
36	Environmental remediation insurance credit (from Form CT-613).....	36.					
37	QETC facilities, operations, and training credit (from Form DTF-619).....	37.					
38	QETC employment credit (from Form DTF-621).....	38.					
39	Industrial or manufacturing business (IMB) credit (from Form DTF-623)	39.					
40	Empire State film production credit (from Form CT-248)	40.					
41	Other credits (see instructions)	41.					

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	
42	Total credits to be deducted against the tax due	42.					
43	Total credits to be refunded	43.					
44	Total credits to be applied as an overpayment to next year's tax	44.					
45	Total credits that are refund eligible.....	45.					

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