



# CT-600

New York State Department of Taxation and Finance

## Ordering of Corporation Tax Credits

Tax Law — Article 9-A

Name	Employer identification 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 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 Other credits (see instructions) .....	4.	

### Section 2 — 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 Refundable EZ wage tax credit (from Form CT-601)	6.					
7 ZEA wage tax credit (from Form CT-601.1, line 10) ...	7.					

### Section 3 — 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 4 — 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 Rehabilitation of historic properties credit (from Form CT-238, line 10).....	17.	
18 Credit for taxicabs and livery service vehicles accessible to persons with disabilities (from Form CT-239, line 11)...	18.	
19 Long-term care insurance credit (from Form CT-249, line 11) .....	19.	
20 Fuel cell electric generating equipment credit (from Form CT-259, line 9).....	20.	
21 EZ capital tax credit (from Form CT-602, line 25)	21.	
22 EZ investment tax credit (from Form CT-603, line 15, column B)	22.	
23 EZ employment incentive credit (from Form CT-603, line 15, column A) .....	23.	
24 EZ investment tax credit for the financial services industry (from Form CT-605).....	24.	
25 EZ employment incentive credit for the financial services industry (from Form CT-605)	25.	
26 QETC capital tax credit (from Form DTF-622, line 29)	26.	
27 Low-income housing credit (from Form DTF-624, line 17)	27.	
28 Green building credit (from Form DTF-630, line 18)	28.	
29 Other credits (see instructions) .....	29.	

**Section 5 — Refundable credits**

	<b>A</b> Credit deducted	<b>B</b> Credit refunded	<b>C</b> Credit applied as overpayment
<b>30</b> Special additional mortgage recording tax credit for residential mortgages only (from Form CT-43).....	<b>30.</b>		
<b>31</b> Investment tax credit for the financial services industry for certain qualified businesses only (from Form CT-44) .....	<b>31.</b>		
<b>32</b> Investment tax credit, including retail enterprises and historic barns credits for new businesses only (from Form CT-46) .....	<b>32.</b>		
<b>33</b> Farmers' school tax credit (from Form CT-47) ...	<b>33.</b>		
<b>34</b> Clean heating fuel credit (from Form CT-241)...	<b>34.</b>		
<b>35</b> Conservation easement tax credit (from Form CT-242).....	<b>35.</b>		
<b>36</b> Biofuel production credit (from Form CT-243) ...	<b>36.</b>		
<b>37</b> Empire State commercial production credit (from Form CT-246).....	<b>37.</b>		
<b>38</b> Empire State film production credit (from Form CT-248) .....	<b>38.</b>		
<b>39</b> EZ investment tax credit for qualified or new businesses only (from Form CT-603) .....	<b>39.</b>		
<b>40</b> EZ employment incentive credit for certain qualified businesses only (from Form CT-603)	<b>40.</b>		
<b>41</b> QEZE credit for real property taxes (from Form CT-604-CP or Form CT-606) .....	<b>41.</b>		
<b>42</b> EZ investment tax credit for the financial services industry for certain qualified businesses only (from Form CT-605) .....	<b>42.</b>		
<b>43</b> EZ employment incentive credit for the financial services industry for certain qualified businesses only (from Form CT-605)	<b>43.</b>		
<b>44</b> Brownfield redevelopment tax credit (from Form CT-611).....	<b>44.</b>		
<b>45</b> Remediated brownfield credit for real property taxes (from Form CT-612).....	<b>45.</b>		
<b>46</b> Environmental remediation insurance credit (from Form CT-613).....	<b>46.</b>		
<b>47</b> Security officer training tax credit (from Form CT-631)	<b>47.</b>		
<b>48</b> QETC facilities, operations, and training credit (from Form DTF-619).....	<b>48.</b>		
<b>49</b> QETC employment credit (from Form DTF-621)	<b>49.</b>		
<b>50</b> Other credits (see instructions) .....	<b>50.</b>		

**Section 6 — Total amount of credits deducted, refunded, or applied as an overpayment**

	<b>A</b> Credit deducted	<b>B</b> Credit refunded	<b>C</b> Credit applied as overpayment
<b>51</b> Total credits to be deducted against the tax due	<b>51.</b>		
<b>52</b> Total credits to be refunded .....	<b>52.</b>		
<b>53</b> Total credits to be applied as an overpayment to next year's tax .....	<b>53.</b>		
<b>54</b> Total credits that are refund eligible.....	<b>54.</b>		

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