

## Claim for Investment Tax Credit (Includes Employment Incentive Credit)

Tax Law - Article 9-A, Sections 210.12 and 210.12-D

All filers must enter tax period:

11 Tax due before credits (see instructions)  12 Tax credits claimed before the investment tax credit (see instructions)  13 Subtract line 12 from line 11	
Investment tax credit (from line 20)	
1 Investment tax credit (from line 20)	
2 Investment tax credit on research and development (R&D) property at the optional rate (from line 21)   3 Retail enterprises tax credit (from Form CT-46-ATT)   4 Historic barns credit (from Form CT-46-ATT)   5 Subtotal (add lines 1 through 4)   5 Subtotal (add lines 1 through 4)   6 Employment incentive credit (from line 28)   6 Employment incentive credit (from line 28)   7 Unused investment tax credit or employment incentive credit from preceding period (New York S corporations, enter 0)   7 Unused expired tax credits (see instructions, New York S corporations, enter 0)   7 Unused investment tax credits (see instructions, New York S corporations, enter 0)   7 Unused investment tax credit (see instructions)   9 Recapture of excess credit taken in previous periods (from line 32; New York S corporations, see instructions)   9 Recapture of excess credit taken in previous periods (from line 32; New York S corporations, see instructions)   9 Into Schedulo of investment tax credit used, refunded, or carried forward (New York S corporations do not complete 11 Tax due before credits (see instructions)   12 Tax credits claimed before the investment tax credit (see instructions)   13 Subtract line 12 from line 11   13	
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year's tax (subtract line 18b from line 18a; see instructions)	
19 Unused investment tax credit available to be carried forward (see instructions)	
Schedule A – Investment tax credit (Attach additional sheet(s) as necessary; see instructions)  A Description of property (list items separately)  B Principal use  C D E Investment tax credit lase (column E × standard rate; see Rate schedule 1 in Form CT-46-I)  C Date (years)  C D E Investment tax credit lase (column E × standard rate; see Rate schedule 1 in Form CT-46-I)  C R&D C Column E × standard rate; see Rate schedule 1 in Form CT-46-I)  See Rate	
A Description of property (list items separately)  Principal use  C Date Life acquired (years)  (mm-dd-yy)  B Investment credit base (column E × standard rate; see Rate schedule 1 in Form CT-46-I)  See Rate schedule 1 in Form CT-46-I)  See Rate schedule 1 in Form CT-46-II  See Rate schedule 1 in Form CT-46-II  See Rate schedule 1 in Form CT-46-II  Column E × standard rate; see Rate schedule 1 in Form CT-46-II  Column E × standard rate schedule 1 in Form CT-46-II  Column E × standard rate schedule 1 in Form CT-46-II  Column E × standard rate schedule 1 in Form CT-46-II  Column E × standard rate schedule 1 in Form CT-46-II  Column E × standard rate schedule 1 in Form CT-46-II  Column E × standar	
Description of property (list items separately)  Principal use  Date acquired (mm-dd-yy)  Date acquired (mm-dd-yy)  Investment credit base (column E × standard rate; see Rate schedule 1 in Form CT-46-I)  Form CT-46-I)  See Rate	
	G ent tax credi D property property in x optional rate schedule 1 in m CT-46-I)
	37 73 77
Amounts from attached list	
20 Add column F amounts (enter here and on line 1)	
21 Add column G amounts (enter here and on line 2)	
A If you are claiming this credit as a corporate partner, mark an <b>X</b> in the box (see instructions)	

## Schedule B - Eligibility for employment incentive credit (see example in Form CT-46-I, Schedules B and C-Examples)

A Use with Schedule C, line 26, first succeeding year		<b>A</b> Year	B March 31	<b>C</b> June 30	<b>D</b> September 30	E December 31	<b>F</b> Total (B+C+D+E)	<b>G</b> Average	H* Percent %
22	Number of New York State employees in employment base year						•	•	
23	Number of New York State employees in current tax year						•	•	•
B Use with Schedule C, line 27, second succeeding year		Year	March 31	June 30	September 30	December 31	Total (B+C+D+E)	Average	Percent %
24	Number of New York State employees in employment base year						•	•	
25	Number of New York State employees in current tax year							•	•

<sup>\*</sup>Divide the average number of employees in the current tax year by the average number of employees in the base year (column G).

## Schedule C - Employment incentive credit computation (see example in Form CT-46-I, Schedules B and C-Examples)

	A Tax year in which investment tax credit was allowed	Amount of investment credit base upon which original investment tax credit was allowed (excluding R&D property at optional rat	te)	Employment incentive credit (multiply column B by the appropriate rate from Rate schedule 2 in Form CT-46-I)
26 Information for first succeeding year: use line 23, column H, to determine rate				
27 Information for second succeeding year: use line 25, column H, to determine rate				
28 Add column C amounts (enter here and on line	28			

## Schedule D – Recapture of investment tax credit, including rehabilitation expenditures for retail enterprises and historic barns (Attach additional sheet(s) as necessary)

	A Description of property	acquisition ceased to (months) life (E ÷ D) investmen			G Total original investment tax credit allowe	ed		H Recaptured investmen tax credit (F × G)			
									•		
									•		
29 Total recaptured investment tax credit from attached sheet(s)								29			
30 Recaptured investment tax credit (add column H amounts and line 29)								30			
31 Additional recapture (see instructions)							•	31			
	32 Add lines 30 and 31 (enter here and on line 9)										

