



# Claim for EZ Capital Tax Credit

Tax Law – Articles 9-A and 33

# CT-602

All filers must enter tax period:

beginning  ending

Legal name of corporation filing the franchise tax return	Employer identification number (EIN) <i>(as shown on page 1 of your tax return)</i>
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File this form with your franchise tax return Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, or CT-33-NL.  
See Form CT-602-I, *Instructions for Form CT-602*.

**A** Mark an **X** in the box if you are claiming this credit as a corporate partner .....  **A**

## Schedule A – Limitations of EZ capital tax credit *(New York S corporations do not complete this schedule)*

### Part 1 – Fifty percent limitation

1 Tax from Form CT-3, Part 2, line 2; Form CT-3-A, Part 2, line 2; Form CT-33, lesser of line 9a or line 10; Form CT-33-A, lesser of line 10 or line 14; or Form CT-33-NL, line 5 .....	•	1	
2 Enter 50% (.5) of line 1 .....	•	2	

### Part 2 – Tax limitation

3 Tax due before credits <i>(see instructions)</i> .....	•	3	
4 Credits claimed before the EZ capital tax credit <i>(see instructions)</i> .....	•	4	
5 Balance of tax <i>(subtract line 4 from line 3)</i> .....	•	5	
6 Minimum tax <i>(see instructions)</i> .....	•	6	
7 Credit limitation <i>(subtract line 6 from line 5)</i> .....	•	7	

## Schedule B – Computation of EZ capital tax credit used and carried forward *(New York S corporations do not complete this schedule)*

8 Unused EZ capital tax credit from previous periods <i>(see instructions)</i> .....	•	8	
9 EZ capital tax credit recapture from line 13 .....	•	9	
10 Net EZ capital tax credit available this year <i>(see instructions)</i> .....	•	10	
11 EZ capital tax credit used this year <i>(enter the lesser of line 2, line 7, or line 10; transfer this amount to your franchise tax return)</i> .....	•	11	
12 EZ capital tax credit available for carryforward <i>(subtract line 11 from line 10)</i> .....	•	12	

## Schedule C – Recapture of EZ capital tax credit *(see instructions)*

A Tax period EZ capital tax credit originally allowed	B Amount of EZ capital tax credit originally allowed	C Recapture percent <i>(see instructions)</i>	D Recaptured credit <i>(column B × column C)</i>
Column D total from additional sheet(s) attached .....			

13 Total recaptured EZ capital tax credit <i>(add column D amounts; enter here and on line 9; New York S corporations and corporate partners, see instructions)</i> .....	•	13	
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