



New York State Department of Taxation and Finance

Staple forms here

(Includes Employment Incentive Credit)

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

All filers must enter tax period:

	beginning	ending	
Legal name of corporation		r	

File this form with Form CT-3, CT-3-A, or CT-3-S.

Summary of tax credit(s)

Investment tax credit (from line 20)	1	1.		
Investment tax credit on research and development (R&D) property at the optional rate (from line 21)	2	2.		
Retail enterprises tax credit (from Form CT-46-ATT)	3	3.		
Historic barns credit (from Form CT-46-ATT)	4	4.		
Subtotal (add lines 1 through 4)	5	5.		
		6.		
Unused investment tax credit or employment incentive credit from				
preceding period (New York S corporations, enter 0)				
Unused expired tax credits (see instructions; New York S corporations, enter 0) • 7b.				
Subtract line 7b from line 7a	70	c.		
Total (add lines 5, 6, and 7c; New York S corporations, see instructions)	8	8.		
Retail enterprises tax credit (from Form CT-46-ATT) Historic barns credit (from Form CT-46-ATT) Subtotal (add lines 1 through 4) Employment incentive credit (from line 28) Unused investment tax credit or employment incentive credit from preceding period (New York S corporations, enter 0) Unused expired tax credits (see instructions; New York S corporations, enter 0) Subtract line 7b from line 7a Total (add lines 5, 6, and 7c; New York S corporations, see instructions) Recapture of excess credit taken in previous periods (from line 32; New York S corporations, see instructions)				
Net investment tax credit(s) (see instructions)	10	0.		
	Investment tax credit on research and development (R&D) property at the optional rate (from line 21) • Retail enterprises tax credit (from Form CT-46-ATT) • Historic barns credit (from Form CT-46-ATT) • Subtotal (add lines 1 through 4) • Employment incentive credit (from line 28) • Unused investment tax credit or employment incentive credit from preceding period (New York S corporations, enter 0) • Unused expired tax credits (see instructions; New York S corporations, enter 0) • Subtract line 7b from line 7a • Total (add lines 5, 6, and 7c; New York S corporations, see instructions) • Recapture of excess credit taken in previous periods (from line 32; New York S corporations, see instructions) •	Investment tax credit on research and development (R&D) property at the optional rate (from line 21) • Retail enterprises tax credit (from Form CT-46-ATT) • Historic barns credit (from Form CT-46-ATT) • Subtotal (add lines 1 through 4) • Employment incentive credit (from line 28) • Unused investment tax credit or employment incentive credit from preceding period (New York S corporations, enter 0) • Unused expired tax credits (see instructions; New York S corporations, enter 0) • Subtract line 7b from line 7a • Total (add lines 5, 6, and 7c; New York S corporations, see instructions) • Recapture of excess credit taken in previous periods (from line 32; New York S corporations, see instructions) •	Retail enterprises tax credit (from Form CT-46-ATT) 3. Historic barns credit (from Form CT-46-ATT) 4. Subtotal (add lines 1 through 4) 5. Employment incentive credit (from line 28) 6. Unused investment tax credit or employment incentive credit from preceding period (New York S corporations, enter 0). 7a. Unused expired tax credits (see instructions; New York S corporations, enter 0). 7b. Subtract line 7b from line 7a. 7c. Total (add lines 5, 6, and 7c; New York S corporations, see instructions) 8.	Investment tax credit on research and development (R&D) property at the optional rate (from line 21) 2. Retail enterprises tax credit (from Form CT-46-ATT) 3. Historic barns credit (from Form CT-46-ATT) 4. Subtotal (add lines 1 through 4) 5. Employment incentive credit (from line 28) 6. Unused investment tax credit or employment incentive credit from preceding period (New York S corporations, enter 0) 7a. Unused expired tax credits (see instructions; New York S corporations, enter 0) 7b. Subtract line 7b from line 7a. 7c. Total (add lines 5, 6, and 7c; New York S corporations, see instructions) 8. Recapture of excess credit taken in previous periods (from line 32; New York S corporations, see instructions) 9.

Computation of investment tax credit used, refunded, or carried forward (New York S corporations do not complete this section)

11	Tax due before credits (see instructions)	11.				
12	Tax credits claimed before the investment tax credit (see instructions) •	12.				
13	Subtract line 12 from line 11	13.				
14	Tax on minimum taxable income or fixed dollar minimum, whichever					
	amount is larger (from Form CT-3 or Form CT-3-A)	14.				
15	Limitation on investment tax credit (subtract line 14 from line 13;					
	if less than 0, enter 0)	15.				
16	Investment tax credit to be used this period (see instructions)			. •	16.	
17	Unused investment tax credit (subtract line 16 from line 10)			. •	17.	
18a	Qualified new businesses only: Investment tax credit available for r	refun	d (see instructions)	. •	18a.	
18b	Qualified new businesses only: Amount of line 18a to be refunded	(see i	nstructions)	. •	18b.	
18c	Qualified new businesses only: Amount of line 18a to be applied as	s an	overpayment to next		[
	year's tax (subtract line 18b from line 18a; see instructions)			•	18c.	
19	Unused investment tax credit available to be carried forward (see in	nstruc	tions)	. •	19.	

Schedule A – Investment tax credit (Attach additional sheet(s) as necessary; see instructions)

	Α	В	С	D	E	F	G
D	escription of property	Principal use	Date	Life	Investment		Investment tax credit
	(list items separately)		acquired	(years)	credit base	(column E × standard rate;	
			(mm-dd-yy)			see Rate schedule 1 in	(R&D property in
						Form CT-46-I)	column E × optional rate; see Rate schedule 1 in
							Form CT-46-I)
							•
Amo	ounts from attached li	st				•	•
20	Add column F amou	Ints (enter here and on line 1)			20.		
21	Add column G amou	unts (enter here and on line 2)				21.	

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		A Year	B March 31	C June 30	D September 30	E December 31	F Total <i>(B+C+D+E)</i>	G 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						•	•	•

*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	B Amount of investment credit base upon which original investment tax credit was allowed (excluding R&D property at optional		C 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)

	p inden additional 3	1001(0) 40 11000								
	Α	В	С	D	E	F	G		Н	
	Description of property	Date of acquisition or rehabilitation <i>(mm-dd-yy)</i>	Date property ceased to qualify <i>(mm-dd-yy)</i>	Life (months)	Unused life (months)	Percentage (E ÷ D)	Total original investment tax credit allowe	ed	Recaptured investment tax credit $(F \times G)$	
									•	
									Ĭ	
29	Total recaptured investment ta	x credit from a	ttached sheet((s)			•	29.).	
30	30 Recaptured investment tax credit (add column H amounts and line 29)							30.).	
31								31.		
32	Add lines 30 and 31 (enter here	and on line 9)					•	32.	2	