



# CT-600

New York State Department of Taxation and Finance

## Ordering of Corporation Tax Credits

Tax Law – Article 9-A

Legal name of corporation	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 13)	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 5) ...	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 7) .....	20.	
21 EZ capital tax credit (from Form CT-602, line 22)	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**

	A – Credit deducted	B – Credit refunded	C – Credit applied as overpayment
30 Special additional mortgage recording tax credit for residential mortgages only (from Form CT-43) .....	30.		
31 Investment tax credit for the financial services industry for certain qualified businesses only (from Form CT-44) .....	31.		
32 Investment tax credit, including retail enterprises and historic barns credits for new businesses only (from Form CT-46) .....	32.		
33 Farmers’ school tax credit (from Form CT-47) ...	33.		
34 Clean heating fuel credit (from Form CT-241) ...	34.		
35 Conservation easement tax credit (from Form CT-242).....	35.		
36 Biofuel production credit (from Form CT-243)...	36.		
37 Empire State commercial production credit (from Form CT-246) .....	37.		
38 Empire State film production credit (from Form CT-248) .....	38.		
39 Empire State film post-production credit (from Form CT-261) .....	39.		
40 EZ investment tax credit for qualified or new businesses only (from Form CT-603) .....	40.		
41 EZ employment incentive credit for certain qualified businesses only (from Form CT-603)	41.		
42 QEZE credit for real property taxes (from Form CT-604-CP or Form CT-606) .....	42.		
43 EZ investment tax credit for the financial services industry for certain qualified businesses only (from Form CT-605) .....	43.		
44 EZ employment incentive credit for the financial services industry for certain qualified businesses only (from Form CT-605)	44.		
45 Excelsior jobs program tax credit (from Form CT-607).....	45.		
46 Brownfield redevelopment tax credit (from Forms CT-611 and CT-611.1) .....	46.		
47 Remediated brownfield credit for real property taxes (from Form CT-612).....	47.		
48 Environmental remediation insurance credit (from Form CT-613) .....	48.		
49 Security officer training tax credit (from Form CT-631)	49.		
50 QETC facilities, operations, and training credit (from Form DTF-619).....	50.		
51 QETC employment credit (from Form DTF-621)	51.		
52 Other credits (see instructions).....	52.		

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

	A – Credit deducted	B – Credit refunded	C – Credit applied as overpayment
53 Total credits to be deducted against the tax due	53.		
54 Total credits to be refunded .....	54.		
55 Total credits to be applied as an overpayment to next year’s tax .....	55.		
56 Total credits that are refund eligible .....	56.		

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