



Instructions for Form CT-600

Ordering of Corporation Tax Credits

CT-600-I

Tax Law – Article 9-A

General information

This form is for **Article 9-A** taxpayers who claim multiple credits. It provides the order in which to apply tax credits and a summary of tax credits claimed.

Transfer the credit amounts claimed to Form CT-3, *General Business Corporation Franchise Tax Return*, or Form CT-3-A, *General Business Corporation Combined Franchise Tax Return*, whichever is applicable; **attach** all applicable tax credit forms.

Tax credits under Article 9-A must be deducted in the following order:

1. Noncarryover credits that are not refundable
2. Carryover credits of limited duration
3. Carryover credits of unlimited duration
4. Refundable credits

Tax credits allowable under Article 9-A are as follows:

- Servicing mortgages credit (Form CT-37)
- Alternative fuels credit (Form CT-40)
- Employment of persons with disabilities credit (Form CT-41)
- Special additional mortgage recording tax credit (Form CT-43)
- Investment tax credit (ITC) for the financial services industry (Form CT-44)
- Employment incentive credit (EIC) for the financial services industry (Form CT-44)
- ITC (Form CT-46)
- EIC (Form CT-46)
- Farmers' school tax credit (Form CT-47)
- Credit for taxicabs and livery service vehicles accessible to persons with disabilities (Form CT-236)
- Rehabilitation of historic properties credit (Form CT-238)
- Credit for taxicabs and livery service vehicles accessible to persons with disabilities (Form CT-239)
- Clean heating fuel credit (Form CT-241)
- Conservation easement tax credit (Form CT-242)
- Biofuel production credit (Form CT-243)
- Empire State commercial production credit (Form CT-246)
- Empire State film production credit (Form CT-248)
- Long-term care insurance credit (Form CT-249)
- Defibrillator credit (Form CT-250)
- Empire State film post-production credit (Form CT-261)
- Temporary deferral nonrefundable payout credit (Form CT-501)
- EZ and ZEA wage tax credit (Form CT-601)
- EZ capital tax credit (Form CT-602)
- EZ-ITC (Form CT-603)
- EZ-EIC (Form CT-603)
- Qualified empire zone enterprise (QEZE) tax reduction credit (Form CT-604 or Form CT-604-CP)
- QEZE real property tax credit (Form CT-606 or Form CT-604-CP)
- EZ-ITC for the financial services industry (Form CT-605)
- EZ-EIC for the financial services industry (Form CT-605)
- Excelsior jobs program tax credit (Form CT-607)
- Brownfield redevelopment tax credit (Forms CT-611, CT-611.1, and CT-611.2)
- Remediated brownfield credit for real property taxes (Form CT-612)

- Environmental remediation insurance credit (Form CT-613)
- Security officer training tax credit (Form CT-631)
- Economic transformation and facility redevelopment program tax credit (Form CT-633)
- Empire State jobs retention program credit (Form CT-634)
- New York youth jobs program tax credit (Form CT-635)
- Alcoholic beverage production credit (Form CT-636)
- Alternative fuels and electric vehicle recharging property credit (Form CT-637)
- START-UP NY tax elimination credit (Form CT-638)
- Minimum wage reimbursement credit (Form CT-639)
- START-UP NY telecommunication services excise tax credit (Form CT-640)
- Manufacturer's real property tax credit (Form CT-641)
- Empire State musical and theatrical production credit (Form CT-642)
- Hire a veteran tax credit (Form CT-643)
- Workers with disabilities tax credit (Form CT-644)
- Employee training incentive program tax credit (Form CT-646)
- Farm workforce retention credit (Form CT-647)
- Life sciences research and development tax credit (Form CT-648)
- Farm donations to food pantries credit (Form CT-649)
- Empire State apprenticeship tax credit (Form CT-650)
- QETC employment credit (Form DTF-621)
- QETC capital credit (Form DTF-622)
- Low-income housing credit (Form DTF-624)
- Green building credit (Form DTF-630)

Column A – Credit deducted – In column A, enter the amount of credit deducted against the tax due for the current tax year.

Column B – Credit refunded – In column B, enter the amount of credit to be refunded.

Column C – Credit applied as overpayment – In column C, enter the amount of credit applied as an overpayment to next year's tax.

Line instructions

Section 1 – Nonrefundable/noncarryover credits

Lines 1 through 5 – These credits are not refundable, may not be carried forward, and are applied first against the tax liability. The credits on these lines can be deducted in any order you choose.

Line 5 – Other credits – Enter the total amount of any other nonrefundable/noncarryover credits that are not included on lines 1 through 4.

Section 2 – Carryover credits of limited duration

Lines 6 through 9 – These credits may not reduce the tax due to less than the fixed dollar minimum. Any amount not deducted against the current year's tax may be carried forward 15 years.

Qualified new businesses: The ITC (line 8), is refundable for taxpayers who qualify as new businesses under Tax Law, Article 9-A, section 210-B.1(F). If you are requesting a refund, do not complete line 8; instead, complete line 33.

Line 6 – Investment tax credit for the financial services industry – Enter the amount of ITC for the financial services industry deducted against the tax due from Form CT-44, *Claim for Investment Tax Credit for the Financial Services Industry*.

Line 7 – Employment incentive credit for the financial services industry – Enter the amount of EIC for the financial services industry deducted against the tax due from Form CT-44. This credit is not refundable. **Note:** Do not include any amount of ITC for the financial services industry deducted against the tax due on line 6 of this form.

Line 8 – Investment tax credit – Enter the amount of ITC deducted against the tax due from Form CT-46, *Claim for Investment Tax Credit*. **Qualified new businesses:** Do not complete this line; instead, complete line 33.

Line 9 – Employment incentive credit – Enter the amount of EIC deducted against the tax due from Form CT-46, included on line 16 of that form. This credit is not refundable. **Note:** Do not include any amount of ITC deducted against the tax due on line 8 of this form.

Line 10 – Hire a veteran credit – Enter the amount of credit deducted against the tax due from Form CT-643, *Hire A Veteran Credit*. This credit may not reduce the tax due below the fixed dollar minimum. Any amount not deducted against the current year's tax may be carried forward three years.

Line 11 – Workers with disabilities tax credit – Enter the amount of credit deducted against the tax due from Form CT-644, *Workers with Disabilities Tax Credit*. This credit may not reduce the tax due below the fixed dollar minimum. Any amount not deducted against the current year's tax may be carried forward three years.

Line 12 – Other credits – Enter the total amount of any other carryover credits of limited duration that are not included on lines 6 through 11.

Section 3 – Carryover credits of unlimited duration

Lines 13 through 31 – These credits can be deducted in any order you choose. **Qualified businesses:** The credits on lines 23 (EZ-ITC) and 24 (EZ-EIC), are refundable to certain qualified businesses. If you are claiming a refund for these credits, do **not** complete the applicable line in this section. Instead, go to Section 4 and complete columns A, B, and C for each credit for which a refund is being claimed.

Line 13 – Alternative fuels credit – Enter the amount of alternative fuels credit deducted against the tax due from Form CT-40, *Claim for Alternative Fuels Credit*. This credit may not reduce the tax due below the fixed dollar minimum.

Line 14 – Employment of persons with disabilities credit
Enter the amount of employment of persons with disabilities credit deducted against the tax due from Form CT-41, *Claim for Credit for Employment of Persons with Disabilities*. This credit may reduce the tax due to the fixed dollar minimum.

Line 15 – Special additional mortgage recording tax credit
Enter the amount of special additional mortgage recording tax credit deducted against the tax due from Form CT-43, *Claim for Special Additional Mortgage Recording Tax Credit*. This credit may not reduce the tax due below the fixed dollar minimum. **Note:** If you are requesting a refund in lieu of credit carry forward, do **not** complete this line; instead complete line 32.

Line 16 – Credit for taxicabs and livery service vehicles accessible to persons with disabilities – Enter the amount of credit for taxicabs and livery service vehicles accessible to persons with disabilities deducted against the tax due from Form CT-236, *Credit for Taxicabs and Livery Service Vehicles Accessible to Persons with Disabilities*. This credit may not reduce the tax due below the fixed dollar minimum.

Line 17 – Rehabilitation of historic properties credit – Enter the amount of rehabilitation of historic properties credit for property placed in service prior to January 1, 2015, deducted against the tax due from Form CT-238, *Claim for Rehabilitation of Historic Properties Credit*. For the rehabilitation of historic property placed in service prior to January 1, 2015, this credit may be carried forward

until used. For the rehabilitation of historic property placed in service on or after January 1, 2015, this credit is refundable. If you are claiming a refund of this credit for property placed in service on or after January 1, 2015, do **not** complete this line; instead, complete line 35. This credit may not reduce your tax below the fixed dollar minimum.

Line 18 – Credit for taxicabs and livery service vehicles accessible to persons with disabilities – Enter the amount of credit for taxicabs and livery service vehicles accessible to persons with disabilities deducted against the tax due from Form CT-239, *Claim for Credit for Taxicabs and Livery Service Vehicles Accessible to Persons with Disabilities*. This credit may reduce your tax to zero.

Line 19 – Long-term care insurance credit – Enter the amount of long-term care insurance credit deducted against the tax due from Form CT-249, *Claim for Long-Term Care Insurance Credit*. This credit may not reduce the tax due below the fixed dollar minimum.

Line 20 – Temporary deferral nonrefundable payout credit – Enter the amount of temporary deferral nonrefundable payout credit deducted against the tax due from Form CT-501, *Temporary Deferral Nonrefundable Payout Credit*. This credit may reduce the tax due to the fixed dollar minimum.

Line 21 – EZ and ZEA wage tax credit – Enter the amount of the EZ and ZEA wage tax credit deducted against the tax due from Form CT-601, *Claim for EZ Wage Tax Credit, Including the ZEA Wage Tax Credit*. This credit may not reduce the tax due below the fixed dollar minimum.

Line 22 – EZ capital tax credit – Enter the amount of EZ capital tax credit deducted against the tax due from Form CT-602, *Claim for EZ Capital Tax Credit*. This credit may not reduce the tax due below the fixed dollar minimum.

Line 23 – EZ investment tax credit – Enter the amount of EZ-ITC deducted against the tax due from Form CT-603, *Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit*. This credit may not reduce the tax due below the fixed dollar minimum. **Certain qualified businesses:** If you are requesting a refund, do not complete this line; instead, complete line 42.

Line 24 – EZ employment incentive credit – Enter the amount of EZ-EIC deducted against the tax due from Form CT-603. This credit may reduce the tax due to the fixed dollar minimum. **Certain qualified businesses:** If you are requesting a refund, do not complete this line; instead, complete line 43.

Line 25 – EZ investment tax credit for the financial services industry – Enter the amount of EZ-ITC for the financial services industry deducted against the tax due from Form CT-605, *Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit for the Financial Services Industry*. This credit may not reduce the tax due below the fixed dollar minimum.

Line 26 – EZ employment incentive credit for the financial services industry – Enter the amount of EZ-EIC for the financial services industry deducted against the tax due from Form CT-605. This credit may reduce the tax due to the fixed dollar minimum.

Line 27 – Alternative fuels and electric vehicle recharging property credit – Enter the amount of alternative fuels and electric vehicle recharging property credit deducted against tax due from Form CT-637, *Alternative Fuels and Electric Vehicle Recharging Property Credit*. This credit may not reduce the tax due below the fixed dollar minimum.

Line 28 – QETC capital tax credit – Enter the amount of QETC capital tax credit deducted against the tax due from Form DTF-622, *Claim for QETC Capital Tax Credit*. This credit may not reduce the tax due below the fixed dollar minimum.

Line 29 – Low-income housing credit – Enter the amount of low-income housing credit deducted against the tax due from Form DTF-624, *Claim for Low-Income Housing Credit*. This credit may not reduce the tax due below the fixed dollar minimum.

Line 30 – Green building credit – Enter the amount of green building credit deducted against the tax due from Form DTF-630, *Claim for Green Building Credit*. This credit may not reduce the tax due below the fixed dollar minimum.

Line 31 – Other credits – Enter the total amount of any other carryover credits of unlimited duration that are not included on lines 13 through 30.

Section 4 – Refundable credits

Lines 32 through 64 – The credits on these lines are credits that are refundable and include refundable credits for certain qualified businesses. These refundable credits, not deducted against the current year's tax, may be refunded or applied as an overpayment against next year's tax. These refundable credits can be deducted in any order you choose.

Line 32 – Special additional mortgage recording tax credit for residential mortgages only – If you qualify for the refundable portion of the credit, do **not** complete line 15; complete this line instead. The special additional mortgage recording tax credit may not reduce the tax due below the fixed dollar minimum.

Column A – Enter the amount of special additional mortgage recording tax credit deducted against the tax due from Form CT-43, line 9.

Column B – Enter the amount to be refunded from Form CT-43, line 13.

Column C – Enter the amount applied as an overpayment against next year's tax from Form CT-43, line 14.

Line 33 – Investment tax credit for new businesses only – Do not complete line 8; complete this line instead. The ITC may not reduce the tax due below the fixed dollar minimum.

Column A – Enter the amount of ITC deducted against the tax due from Form CT-46, included on line 16 of that form. **Note:** Do not include any amount of EIC deducted on line 9 of this form because that credit is not refundable.

Column B – Enter the amount to be refunded from Form CT-46, line 18b.

Column C – Enter the amount applied as an overpayment against next year's tax from Form CT-46, line 18c.

Line 34 – Farmers' school tax credit – This credit may not reduce the tax due below the fixed dollar minimum.

Column A – Enter the amount of farmers' school tax credit deducted against the tax due from Form CT-47, *Claim for Farmers' School Tax Credit*, line 27.

Column B – If you are requesting a refund in lieu of a credit carryforward, enter the amount to be refunded from Form CT-47, line 30.

Column C – Enter the amount applied as an overpayment against next year's tax from Form CT-47, line 31.

Line 35 – Rehabilitation of historic properties credit – This credit may not reduce the tax due to an amount less than the fixed dollar minimum.

Column A – Enter the amount of rehabilitation of historic properties credit deducted against the tax due from Form CT-238, line 13.

Column B – Enter the amount to be refunded from Form CT-238, line 16.

Column C – Enter the amount applied as an overpayment against next year's tax from Form CT-238, line 17.

Line 36 – Clean heating fuel credit – This credit may not reduce the tax due below the fixed dollar minimum.

Column A – Enter the amount of clean heating fuel credit deducted against the tax due from Form CT-241, *Claim for Clean Heating Fuel Credit*, line 9.

Column B – Enter the amount from Form CT-241, line 11.

Column C – Enter the amount from Form CT-241, line 12.

Line 37 – Conservation easement tax credit – This credit may not reduce the tax due below the fixed dollar minimum.

Column A – Enter the amount of conservation easement tax credit deducted against the tax due from Form CT-242, *Claim for Conservation Easement Tax Credit*, line 10.

Column B – Enter the amount from Form CT-242, line 12.

Column C – Enter the amount from Form CT-242, line 13.

Line 38 – Biofuel production credit – This credit may not reduce the tax due below the fixed dollar minimum.

Column A – Enter the amount of biofuel production credit deducted against the tax due from Form CT-243, *Claim for Biofuel Production Credit*, line 11.

Column B – Enter the amount from Form CT-243, line 13.

Column C – Enter the amount from Form CT-243, line 14.

Line 39 – Empire State commercial production credit – This credit may reduce the tax due to the fixed dollar minimum.

Column A – Enter the amount of Empire State commercial production credit deducted against the tax due from Form CT-246, *Claim for Empire State Commercial Production Credit*, line 11.

Column B – Enter the amount to be refunded from Form CT-246, line 16.

Column C – Enter the amount applied as an overpayment against next year's tax from Form CT-246, line 17.

Line 40 – Empire State film production credit – This credit may reduce the tax due to the fixed dollar minimum.

Column A – Enter the amount of Empire State film production credit deducted against the tax due from Form CT-248, *Claim for Empire State Film Production Credit*, line 11.

Column B – Enter the amount to be refunded from Form CT-248, line 13.

Column C – Enter the amount applied as an overpayment against next year's tax from Form CT-248, line 14.

Line 41 – Empire State film post-production credit – This credit may reduce the tax due to the fixed dollar minimum.

Column A – Enter the amount of Empire State film post-production credit deducted against the tax due from Form CT-261, *Claim for Empire State Film Post-Production Credit*, line 11.

Column B – Enter the amount to be refunded from Form CT-261, line 16.

Column C – Enter the amount applied as an overpayment against next year's tax from Form CT-261, line 17.

Line 42 – EZ investment tax credit for certain qualified businesses only – Do not complete line 23; complete this line instead. The EZ-ITC may not reduce the tax due below the fixed dollar minimum.

Column A – Enter the amount of EZ-ITC deducted against the tax due from Form CT-603, line 15, column B.

Column B – Enter the amount to be refunded from Form CT-603, line 20b.

Column C – Enter the amount applied as an overpayment against next year's tax from Form CT-603, line 20c.

Line 43 – EZ employment incentive credit for certain qualified businesses only – If you are requesting a refund, do not complete line 24; complete this line instead. This credit may reduce the tax to the fixed dollar minimum.

Column A – Enter the amount of EZ-EIC deducted against the tax due from Form CT-603, line 15, column A.

Column B – Enter the amount to be refunded from Form CT-603, line 25b.

Column C – Enter the amount applied as an overpayment against next year's tax from Form CT-603, line 25c.

Line 44 – QEZE credit for real property taxes – This credit may not reduce the tax due below the fixed dollar minimum.

Column A – Enter the amount of QEZE credit for real property taxes deducted against the tax due from Form CT-604-CP, *Claim for QEZE Credit for Real Property Taxes and QEZE Tax Reduction Credit for Corporate Partners*, line 7, or from Form CT-606, *Claim for QEZE Credit for Real Property Taxes*.

Column B – Enter the amount to be refunded from Form CT-604-CP, line 9, or from Form CT-606.

Column C – Enter the amount applied as an overpayment against next year's tax from Form CT-604-CP, line 10, or from Form CT-606.

Line 45 – Excelsior jobs program tax credit – This credit may not reduce the tax due below the fixed dollar minimum.

Column A – Enter the amount of excelsior jobs program tax credit deducted against the tax due from Form CT-607, *Claim for Excelsior Jobs Program Tax Credit*, line 25.

Column B – Enter the amount to be refunded from Form CT-607, line 27.

Column C – Enter the amount applied as an overpayment against next year's tax from Form CT-607, line 28.

Line 46 – Brownfield redevelopment tax credit – This credit may not reduce the tax due below the fixed dollar minimum.

Column A – Enter the amount of brownfield redevelopment tax credit deducted against the tax due from Form CT-611, *Claim for Brownfield Redevelopment Tax Credit, for Qualified Sites Accepted into the Brownfield Cleanup Program Prior to June 23, 2008*, Form CT-611.1, *Claim for Brownfield Redevelopment Tax Credit, for Qualified Sites Accepted into the Brownfield Cleanup Program on or After June 23, 2008, and prior to July 1, 2015*, line 24, and Form CT-611.2, *Claim for Brownfield Redevelopment Tax Credit for Qualified Sites Accepted into the Brownfield Cleanup Program on or after July 1, 2015*, line 30.

Column B – Enter the amount to be refunded from Forms CT-611, CT-611.1, line 26, and CT-611.2, line 32.

Column C – Enter the amount applied as an overpayment against next year's tax from Forms CT-611, CT-611.1, line 27, and CT-611.2, line 33.

Line 47 – Remediated brownfield credit for real property taxes – This credit may not reduce the tax due below the fixed dollar minimum.

Column A – Enter the amount of remediated brownfield credit for real property taxes deducted against the tax due from Form CT-612, *Claim for Remediated Brownfield Credit for Real Property Taxes*, line 17.

Column B – Enter the amount to be refunded from Form CT-612, line 19.

Column C – Enter the amount applied as an overpayment against next year's tax from Form CT-612, line 20.

Line 48 – Environmental remediation insurance credit – This credit may not reduce the tax due below the fixed dollar minimum.

Column A – Enter the amount of the environmental remediation insurance credit deducted against the tax due from Form CT-613, *Claim for Environmental Remediation Insurance Credit*, line 13.

Column B – Enter the amount to be refunded from Form CT-613, line 15.

Column C – Enter the amount applied as an overpayment against next year's tax from Form CT-613, line 16.

Line 49 – Security officer training tax credit – This credit may not reduce the tax due below the fixed dollar minimum.

Column A – Enter the amount of security officer training tax credit deducted against the tax due from Form CT-631, *Claim for Security Officer Training Tax Credit*, line 9.

Column B – Enter the amount from Form CT-631, line 11.

Column C – Enter the amount from Form CT-631, line 12.

Line 50 – Economic transformation and facility redevelopment program tax credit – This credit may reduce the tax due to the fixed dollar minimum.

Column A – Enter the amount of economic transformation and facility redevelopment program tax credit deducted against the tax due from Form CT-633, *Economic Transformation and Facility Redevelopment Program Tax Credit*, line 31.

Column B – Enter the amount to be refunded from Form CT-633, line 33.

Column C – Enter the amount applied as an overpayment against next year's tax from Form CT-633, line 34.

Line 51 – Empire State jobs retention program credit – This credit may reduce the tax due to the fixed dollar minimum.

Column A – Enter the amount of Empire State jobs retention program credit deducted against the tax due from Form CT-634, *Empire State Jobs Retention Program Credit*, line 11.

Column B – Enter the amount to be refunded from Form CT-634, line 13.

Column C – Enter the amount applied as an overpayment against next year's tax from Form CT-634, line 14.

Line 52 – New York youth jobs program tax credit – This credit may reduce the tax due to the fixed dollar minimum.

Column A – Enter the amount of New York youth jobs program tax credit deducted against the tax due from Form CT-635, *New York Youth Jobs Program Tax Credit*, line 9.

Column B – Enter the amount to be refunded from Form CT-635, line 11.

Column C – Enter the amount applied as an overpayment against next year's tax from Form CT-635, line 12.

Line 53 – Alcoholic beverage production credit – This credit may reduce the tax due to the fixed dollar minimum.

Column A – Enter the amount of alcoholic beverage production credit deducted against the tax due from Form CT-636, *Alcoholic Beverage Production Credit*, line 41.

Column B – Enter the amount to be refunded from Form CT-636, line 43.

Column C – Enter the amount applied as an overpayment against next year's tax from Form CT-636, line 44.

Line 54 – START-UP NY tax elimination credit – This credit may not reduce the tax due to an amount less than the fixed dollar minimum unless the taxpayer has a tax-free NY area allocation factor of 100%. In that instance, the tax can be reduced to zero.

Column A – Enter the amount of the START-UP NY tax elimination credit deducted against the tax due from Form CT-638, *START-UP NY Tax Elimination Credit*, line 32.

Column B – Enter the amount to be refunded from Form CT-638, line 34.

Column C – Enter the amount applied as an overpayment against next year's tax from Form CT-638, line 35.

Line 55 – Minimum wage reimbursement credit – This credit may not reduce the tax due to an amount less than the fixed dollar minimum.

Column A – Enter the amount of the minimum wage reimbursement credit deducted against the tax due from Form CT-639, *Minimum Wage Reimbursement Credit*, line 10.

Column B – Enter the amount to be refunded from Form CT-639, line 12.

Column C – Enter the amount applied as an overpayment against next year's tax from Form CT-639, line 13.

Line 56 – START-UP NY telecommunication services excise tax credit – This credit may not reduce the tax due to an amount less than the fixed dollar minimum unless the taxpayer has a tax-free NY area allocation factor of 100%. In that instance, the tax can be reduced to zero.

Column A – Enter the amount of the START-UP NY telecommunication services excise tax credit deducted against the tax due from Form CT-640, *START-UP NY Telecommunication Services Excise Tax Credit*, line 15.

Column B – Enter the amount to be refunded from Form CT-640, line 17.

Column C – Enter the amount applied as an overpayment against next year's tax from Form CT-640, line 18.

Line 57 – QETC employment credit – This credit may not reduce the tax due below the fixed dollar minimum.

Column A – Enter the amount of QETC employment credit deducted against the tax due from Form DTF-621, *Claim for QETC Employment Credit*, line 33.

Column B – Enter the amount to be refunded from Form DTF-621, line 35.

Column C – Enter the amount applied as an overpayment against next year's tax from Form DTF-621, line 36.

Line 58 – Empire State musical and theatrical production credit – This credit may not reduce the tax due to an amount less than the fixed dollar minimum.

Column A – Enter the amount of Empire State musical and theatrical production credit deducted against the tax due from Form CT-642, *Empire State Musical and Theatrical Production Credit*, line 9.

Column B – Enter the amount to be refunded from Form CT-642, line 11.

Column C – Enter the amount applied as an overpayment against next year's tax from Form CT-642, line 12.

Line 59 – Employee training incentive program tax credit – This credit may not reduce the tax due to an amount less than the fixed dollar minimum.

Column A – Enter the amount of employee training incentive program tax credit deducted against the tax due from Form CT-646, *Employee Training Incentive Program Tax Credit*, line 9.

Column B – Enter the amount to be refunded from Form CT-646, line 11.

Column C – Enter the amount applied as an overpayment against next year's tax from Form CT-646, line 12.

Line 60 – Farm workforce retention credit – This credit may not reduce the tax due to an amount less than the fixed dollar minimum.

Column A – Enter the amount of farm workforce retention credit deducted against the tax due from Form CT-647, *Farm Workforce Retention Credit*, line 9.

Column B – Enter the amount to be refunded from Form CT-647, line 11.

Column C – Enter the amount applied as an overpayment against next year's tax from Form CT-647, line 12.

Line 61 – Life sciences research and development tax credit – This credit may not reduce the tax due to an amount less than the fixed dollar minimum.

Column A – Enter the amount of Life sciences research and development tax credit deducted against the tax due from Form CT-648, *Life Sciences Research and Development Tax Credit*, line 11.

Column B – Enter the amount to be refunded from Form CT-648, line 13.

Column C – Enter the amount applied as an overpayment against next year's tax from Form CT-648, line 14.

Line 62 – Farm donations to food pantries credit – This credit may not reduce the tax due to an amount less than the fixed dollar minimum.

Column A – Enter the amount of farm donations to food pantries credit deducted against the tax due on Form CT-649, *Farm Donations to Food Pantries Credit*, line 9.

Column B – Enter the amount to be refunded from Form CT-649, line 11.

Column C – Enter the amount applied as an overpayment against next year's tax from Form CT-649, line 12.

Line 63 – Empire State apprenticeship tax credit – This credit may not reduce the tax due to an amount less than the fixed dollar minimum.

Column A – Enter the amount of Empire State apprenticeship tax credit deducted against the tax due from Form CT-650, *Empire State Apprenticeship Tax Credit*, line 9.

Column B – Enter the amount to be refunded from Form CT-650, line 11.

Column C – Enter the amount applied as an overpayment against next year's tax from Form CT-650, line 12.

Line 64 – Other credits – Enter the total amount of any other refundable credits that are not included on lines 32 through 63.

Section 5 – Total amount of credits deducted, refunded, or applied as an overpayment

Line 65 – Total credits to be deducted against the tax due – Add the amounts in column A; enter the total here and on Form CT-3, Part 7, line 2, or Form CT-3-A, Part 7, line 2.

Line 66 – Total credits to be refunded – Add the amounts in column B; enter the total here and on Form CT-3, Part 2, line 29, or Form CT-3-A, Part 2, line 30.

Line 67 – Total credits applied as an overpayment to next year's tax – Add the amounts in column C; enter the total here and on Form CT-3, Part 2, line 30, or Form CT-3-A, Part 2, line 31. Include this overpayment on next year's return.

Line 68 – Total credits that are refund eligible – Add the amounts in column A, lines 32 through 64; enter the total here and on Form CT-3, Part 7, line 3, or Form CT-3-A, Part 7, line 3.

Need help? and Privacy notification

See Form CT-1, *Supplement to Corporation Tax Instructions*.
