



Department of Taxation and Finance

Child Care Creation and Expansion Credit

CT-662

Tax Law – Sections 48, 210-B.59, and 1511 (ee)

All filers must enter tax period:

beginning

ending

Legal name of corporation

Employer identification number (EIN)

File this form with Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, or CT-33-NL.

You must submit a copy of the certificate of tax credit issued by the Office of Children and Family Services (OCFS) with your return.

All filers **must** complete line A.

A Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership)? (mark an **X** in the appropriate box; see instructions) Yes • ☐ No ☐

C corporations

If Yes, complete lines B through F, and Schedules A through C.

If No, and you are claiming this credit as a corporate partner, complete lines B through F, and Schedules B and C.

New York S corporations

If Yes, complete lines B through F, and Schedules A and B.

If No, and you are claiming this credit as a corporate partner, complete lines B through F, and Schedule B.

All filers: Complete Schedule D, if applicable.

Certificate information

On lines B through F below, enter the information from the certificate of tax credit issued by the OCFS (see instructions).

B Name of certified entity **B** •

C Employer identification number (EIN) **C** •

D Address **D** •

E Service year **E** •

F Certificate number **F** •

Schedule A – Calculation of credit (see instructions)

1	Child care creation and expansion credit from your certificate	•	1	<input type="text"/>
2	Enter the total of any additional Forms CT-662	•	2	<input type="text"/>
3	Total credit (add lines 1 and 2)	•	3	<input type="text"/>

Schedule B – Partnership information (see instructions)

A Name of partnership	B Partnership's EIN	C Certificate number	D Share of credit

Total from any additional Forms CT-662 •

4	Total credit allocated from partnership(s) (add column D amounts)	•	4	<input type="text"/>
5	Total credit (add lines 3 and 4; New York S corporations, see instructions)	•	5	<input type="text"/>

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Schedule C – Calculation of credit used, refunded, or credited as an overpayment to the next tax year

(New York S corporations: do not complete this schedule.)

6	Tax due before credits (see instructions)	6	
7	Tax credits claimed before this credit (see instructions)	7	
8	Tax after application of credits (subtract line 7 from line 6)	8	
9	Minimum tax (see instructions)	9	
10	Credit limitation (subtract line 9 from line 8; if line 9 is more than line 8, enter 0)	10	
11	Credit used for this tax year (enter the lesser of line 5 or line 10 here and on your franchise tax return)	11	
12	Unused tax credit available as a refund or as an overpayment (subtract line 11 from line 5)	12	
13	Amount of credit to be refunded (limited to the amount on line 12; enter here and on your franchise tax return)	13	
14	Amount of credit to be applied as an overpayment to the next year's tax (subtract line 13 from line 12; enter here and on your franchise tax return)	14	

Schedule D – Recapture of credit (see instructions)

	A	B
	Revoked certificate number	Amount of recaptured credit
Total of column B from any additional Forms CT-662		
15	Total (add column B amounts)	15