

CT-46 (1987)

New York State Department of Taxation and Finance

Claim for Investment Tax Credit

Tax Law Section 210.12

For Period Ended

19

File this form with Form CT-3 or Form CT-3S	Employer Identification Number	File Number	See instructions on Form CT-46-I
	Name		
	Number and street		
	City or town, State and Zip Code		

Schedule A

Part I — Computation of Investment Tax Credit

1 Investment tax credit <table style="width:100%; border: none;"> <tr> <td style="border: 1px solid black; padding: 2px;">Schedule B-1, line 14, col. (f) amount</td> <td style="text-align: center; padding: 0 10px;">+</td> <td style="border: 1px solid black; padding: 2px;">Schedule B-2, line 15, col. (g) amount</td> <td style="text-align: center; padding: 0 10px;">=</td> </tr> </table>	Schedule B-1, line 14, col. (f) amount	+	Schedule B-2, line 15, col. (g) amount	=	1	
Schedule B-1, line 14, col. (f) amount	+	Schedule B-2, line 15, col. (g) amount	=			
2 Investment tax credit on research and development property at the optional rate - Schedule B-1, line 14, col. (g)	2					
3 Additional investment tax credit <table style="width:100%; border: none;"> <tr> <td style="border: 1px solid black; padding: 2px;">Schedule C, line 16, col. (c) amount</td> <td style="text-align: center; padding: 0 10px;">+</td> <td style="border: 1px solid black; padding: 2px;">Schedule D, line 17, col. (c) amount</td> <td style="text-align: center; padding: 0 10px;">=</td> </tr> </table>	Schedule C, line 16, col. (c) amount	+	Schedule D, line 17, col. (c) amount	=	3	
Schedule C, line 16, col. (c) amount	+	Schedule D, line 17, col. (c) amount	=			
4 Unused investment tax credit from preceding period	4					
5 Total (add lines 1, 2, 3 and 4)	5					
6 Recapture of excess credit taken in previous periods (from Schedule F, line 20)	6					
7 Net investment tax credit (subtract line 6 from line 5) - see instructions	7					

Part II — Computation of Unused Investment Tax Credit Available for Carryover to Future Periods

8 Tax - from Form CT-3, line 48 less any credits claimed on Forms CT-45, DTF-601 and DTF-602	8		
9 Higher of tax on minimum taxable income or fixed dollar minimum. See CT-3 Instructions, under <i>Tax Rate</i>	9		
10 Investment tax credit used this period (subtract line 9 from line 8)	10		
11 Investment tax credit available (subtract line 10 from line 7)	11		
12 Refund of investment tax credit claimed on line 17, Schedule H, Form CT-46.1	12		
13 Unused investment tax credit available to be carried over (see instructions)	13		

Schedule C — Additional Investment Tax Credits (see Schedule E to determine eligibility) — Section 210.12-A

	(a) Period in which Investment Tax Credit Was First Claimed	(b) Amount of Original Investment Tax Credit Prior to January 1, 1987	(c) Additional Investment Tax Credit - 50% of Col. (b)
A			
B			
C			
16	Total — Enter column (c) total in the appropriate box on line 3, Schedule A		\$

Schedule D — Additional Investment Tax Credits (see Schedule E to determine eligibility) - Section 210.12-D Allowed on property acquired, constructed, reconstructed or erected on or after 1/1/87

	(a) Period in which Investment Tax Credit was first claimed	(b) Amount of Investment Credit Base upon which Original Investment Tax Credit was Claimed	(c) Additional Investment Tax Credit - 2% of First \$500,000,000 of col. (b) plus 2.5% of excess over \$500,000,000
A			
B			
17	Total — Enter column (c) total in the appropriate box on line 3, Schedule A		\$

Schedule E — Information Required to Determine Eligibility for Additional Investment Tax Credit Under Sections 210.12-A or 210.12-D (Schedules C or D)

	Year	March 31	June 30	September 30	December 31	Average
A. Use in conjunction with Schedule C or D, line A						
Number of New York employees in period prior to acquisition of property						
Number of New York employees in period covered by this claim						
B. Use in conjunction with Schedule C or D, line B						
Number of New York employees in period prior to acquisition of property						
Number of New York employees in period covered by this claim						
C. Use in conjunction with Schedule C, line C						
Number of New York employees in period prior to acquisition of property						
Number of New York employees in period covered by this claim						

Schedule F — Computation of Recapture of Investment Tax Credit

(a) Description of Property	(b) Date Acquired	(c) Date Property Ceased to Qualify	(d) Life (Months)	(e) Unused Life (Months)	(f) Percentage [(e) ÷ (d)]	(g) Total Investment Tax Credit Allowed	(h) Recaptured Investment Tax Credit [(f) x (g)]
18	Recaptured investment tax credit - total of column (h)						\$
19	Additional recapture (see instructions for line 19)						\$
20	Total (add line 18 and line 19) - Enter on line 6, Schedule A						\$