



CT-46

New York State Department of Taxation and Finance

Claim for Investment Tax Credit

(Includes Employment Incentive Credit)

Tax Law — Sections 210.12 and 210.12-D

1998 calendar-yr. filers, check box

Other filers enter tax period:

beginning

ending

Name, Employer identification number, File number

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

Summary of Tax Credit(s)

Table with 10 rows for investment tax credit summary, including subtotal and net credit.

Computation of Investment Tax Credit Used, Refunded, Carried Forward

Table with 19 rows for computation of investment tax credit used, including tax credits and limitations.

Schedule A — Investment Tax Credit

Table with 7 columns: A Description of Property, B Principal Use, C Date Acquired, D Life (years), E Investment Credit Base, F Investment Tax Credit, G Investment Tax Credit on Research and Development Property.

Amounts from attached list

Summary rows 20 and 21 for column F and G amounts.



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**Rate Schedule 1 — Investment Tax Credit rates to be used in Schedule A and on Form CT-46-ATT**


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**Rates for property acquired during tax periods beginning in 1991 and after:**

Standard Rate:	5% (.05) on first \$350,000,000 of investment credit base
	4% (.04) on excess of \$350,000,000 of investment credit base
Optional Rate:*	9% (.09) on research and development property

For credit rates prior to 1991, refer to section 210.12(a) of the New York State Tax Law.

\* A New York C corporation may compute the investment tax credit on research and development property at either the standard rate or the optional rate. However, only research and development property on which the investment tax credit was computed at the standard rate may be included in the investment credit base when computing the employment incentive credit under section 210.12-D (see Schedule C).

A New York S Corporation must compute its investment tax credit at the rate of 4% (.04) on property other than research and development property and at 7% (.07) on research and development property. The pro rata share of the investment tax credit, computed at these rates, will be allowed to each individual shareholder.

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**Rate Schedule 2 — Employment Incentive Credit rates to be used in Schedule C**


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**Investment tax credit for tax periods beginning in 1991 and after:**

Rates	Employment requirement at least
1½% (.015) of investment credit base	101% but less than 102%
2% (.02) of investment credit base	102% but less than 103%
2½% (.025) of investment credit base	103%

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The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 8, 9, 9-A, 13, 19, 27, 32, 33, and 33-A of the Tax Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department will use this information primarily to determine and administer corporate tax liabilities under the Tax

Law, for certain tax refund offsets, and for any other purpose authorized by law.

Failure to provide the required information may result in civil or criminal penalties, or both, under the Tax Law.

This information will be maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 924, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.

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Access our website for forms, publications, and information.

**Hotline for the Hearing and Speech Impaired** - If you have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Assistance is available from 8:30 a.m. to 4:15 p.m. (eastern time), Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

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**Mailing Address** - If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.