

CT-44 New York State Department of Taxation and Finance **Claim for Investment Tax Credit for the Financial Services Industry**

All filers must enter tax period:

				k	peginning			ending	g	
Leg	al name of corporation				E	mployer	r identificatior	number		
File	e this form with Form CT-3, C	Г-3-A, СТ-3-S	S, CT-32, CT-	32-A, CT-32-	S, CT-3	3, CT-	33-NL, o	r CT-3	3-A.	
	hedule A — Eligibility an									
lm	portant: If this is your first ta	ax year, do n	ot complete	e Parts 1, 2, a	and 3. E	Begin	with Par	t 4.		
Pa	rt 1 - 80% current-year te and support employe	e st (see instru es in New Y	ctions) Com ork State for	putation of p	ercenta tax yea	ge of	adminis	trative		
		A March 31	B June 30	C September 30	D		E	.ı		
	Current tax year Number of administrative and support employees in New York State	Warch 31	Julie 30	September 30	Decemi	er 3 i	Tota	.1		
1a	Average number of administrative a to two decimal places, but do not rour								1a.	
	Number of administrative and support employees everywhere									
1b	Average number of administrative to two decimal places, but do not re								1b.	
2	Percentage of administrative and two decimal places, but do not rou	support emplo	yees in New Y	ork State (divide	line 1a by	line 1b	; carry the r	result to	2.	%
Pa	If Yes, skip Parts 2 and 3, and coll f No, you do not qualify using the rt 2 — 95% three-year backadministrative and sup	e current-year to	est. eee instruction	s) Computationship	on of ave	erage ent tax	number o	of d three	-year	test period
	Current tax year	A March 31	B June 30	C September 30	D Decemb	er 31	E Tota	ıl		
	Number of administrative and support employees in New York State									
3a	Average number of administrative (divide column E by four; carry the								3a.	
	Number of administrative and support employees in New York State during three-year test period	A March 31	B June 30	C September 30	D Decemb	er 31	E Tota	ıl	·	
	A. First year						D			
	B. Second year						•			
	C. Third year						•			
	D. Total number of administrati test period (add column E li	nes A, B, and C)								
3b	Average number of administrative									
	(divide line D by twelve; carry the re		•						3b.	
4	Percentage of employment for ac (divide line 3a by line 3b; carry the n								4.	%
	Does the percentage on line 4 eq	ual or exceed 9	95%?					Yes •	,	No _
	If Yes, skip Part 3 and continue will No, you do not qualify using the	rith Part 4.								

Current tax year Number of employees in New York State A Page 1 December 31 Total December 31 Total December 31 Total September 30 December 31 Total Page 2 December 31 Total December 31 Total September 30 December 31 Total December 31 Total September 30 December 31 Total December 31 Total September 30 December 31 Total	Part 3 — 90% end-of-y in New York St	ear test (see instruction ate for the current	ctions) Compu tax year	utation of pe	ercentage of e	employees	
Sa Average number of employees in New York State during the current tax year (divide column E by four)		Α	В				
5b. Number of employees in New York State on the last day of your first tax year in which you were subject to tax in New York State (faxpayers subject to tax in 1998 see instructions)							
6 Percentage of employees in New York State for the current tax year (divide line 5a by line 5b)	5b Number of employees in N	lew York State on the la	ast day of your fi	rst tax year in	which you were	subject to tax in	
If Yes, continue with Part 4. If No, you do not qualify using the 90% end-of-year test. Part 4 — Computation of ITC (see instructions) Description of property Principal use Principal use C Date acquired Usears) Date (years) Investment credit base C (column E × appropriate rate; see Rate schedule 1) Investment credit base Investme		-					
Description of property Principal use Principal use Date acquired (years) Date (years) Date acquired (years)	If Yes, continue with Part If No, you do not qualify u	4. using the 90% end-of-	year test.			Yes	• No _
Description of property Principal use acquired Life (years) ITC (column E x appropriate rate; see Rate schedule 1) ITC (column E x appropriate rate; see Rate schedule 1) ITC (column E x appropriate rate; see Rate schedule 1) ITC (column E x appropriate rate; see Rate schedule 1) ITC (column E x appropriate rate; see Rate schedule 1) ITC (column E x appropriate rate; see Rate schedule 1) ITC (column E x appropriate rate; see Rate schedule 1) ITC (column E x appropriate rate; see Rate schedule 1) ITC (column E x appropriate rate; see Rate schedule 1) ITC (column E x appropriate rate; see Rate schedule 1) ITC (column E x appropriate rate; see Rate schedule 1) ITC (column E x appropriate rate; see Rate schedule 1) ITC (column E x appropriate rate; see Rate schedule 1) ITC (column E x appropriate rate; see Rate schedule 1) ITC (column E x appropriate rate; see Rate schedule 1)	Part 4 — Computation						
	A Description of property		Date	Life	Investme	se (column E	ITC × appropriate rate;
						•	
						•	
						•	
						•	
						•	

Rate schedule 1 — ITC rates to be used in Schedule A, Part 4

5% (.05) on first \$350,000,000 of investment credit base

4% (.04) on excess of \$350,000,000 of investment credit base

A New York S corporation must compute its ITC at the rate of 4% (.04). The pro-rata share of the ITC will be allowed to each individual shareholder.

Schedule B — Employment incentive credit (EIC) (Article 9-A only; see instructions)

Part 1 — Eligibility for EIC

		Α	В	С	D	E	F	G	H*
		Year	March 31	June 30	September 30	December 31	Total (B + C + D + E)	Average	Percent %
A.	Use with Part 2, line 12; first succeeding year								
8	Number of New York State employees in the current tax year								
9	Number of New York State employees in employment base year								
B.	Use with Part 2, line 13; second succeeding year								
10	Number of New York State employees in the current tax year								
11	Number of New York State employees in employment base year								

^{*} Divide the average number of employees in the current tax year by the average number of employees in base year. Carry the result to two decimal places, but do not round.

Part 2 — Computation of EIC

	A Tax year in which ITC was allowed	B Amount of investment credit base on which original ITC was allowed	EIC (multiply column B by the rate from Rate schedule 2 below)
12 Information for first succeeding year; use percentage on line 9, column H, to determine rate			•
13 Information for second succeeding year; use percentage on line 11, column H, to determine rate			
14 Add column C amounts from lines 12 and 13 (enter	r here and on line 19)	14.	

Rate schedule 2 — EIC rate to be used in Schedule B, Part 2

Employment requirement at least 101% but less than 102% 102% but less than 103% 11/2% (.015) of investment credit base 2% (.02) of investment credit base 21/2% (.025) of investment credit base

Indicate the second content of the second	A Description of property	B Date acquired	Date property ceased to qualify	D Life (months)	E Unused life (months)	F Percentage (column E ÷ column D)	G Total original ITC allowed		H Recaptured ITC
Recaptured ITC (add column H amounts) Additional recapture • 16. Recapture total (add lines 15 and 16; enter here and on line 22) ITC (from line 7) EIC — Article 9-A only (from line 14) Unused ITC or EIC from preceding period (New York S Corporations, enter 0) Total (add lines 18, 19, and 20) Total (add lines 18, 19, and 20) Net ITC(s) (subtract line 22 from line 21; see instructions) Perputation of ITC used, refunded, or carried forward (New York S corporations do not complete this section of S tax credits (from your franchise tax return) Tax before credits (from your franchise tax return) Tax credits claimed before the ITC (see instructions) ITC to be used this period (enter the lesser of line 23 or line 28; transfer this amount to your franchise tax return) Limitation on credit used (subtract line 27 from line 23) Unused ITC (subtract line 29 from line 23) Qualified new businesses only: ITC available for refund (enter the lesser of line 18 or line 30; see instructions) 31. 22.									
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