



# Corporation Tax Credit Deferral

# CT-500

Legal name of corporation	Employer identification number
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## Schedule A – Nonrefundable credits subject to deferral

A Credit	B Amount subject to deferral	C Amount of credit allowed to be used against the tax (column B × line 4)	D Amount of credit deferred (column B – column C)
Power for Jobs (see instructions) .....			
Defibrillator credit (from Form CT-250, line 9) .....			
QEZE tax reduction credit (from Form CT-604, line 30 or line 60, or CT-604-CP, line 21) .....			
Servicing mortgages credit (see instructions) .....			
EZ wage tax credit (from Form CT-601, line 32) .....			
ZEA wage tax credit (from Form CT-601.1, line 10) .....			
ITC and EIC for the financial services industry (from Form CT-44, line 29) .....			
ITC and EIC, including retail enterprises and historic barns credits (from Form CT-46, line 16) .....			
Alternative fuels credit (from Form CT-40, line 13) .....			
Employment of persons with disabilities credit (from Form CT-41, line 18) .....			
Special additional mortgage recording tax credit (from Form CT-43, line 9) .....			
Rehabilitation of historic properties credit (from Form CT-238, line 10) .....			
Credit for taxicabs and livery service vehicles accessible to persons with disabilities (for purchases or costs incurred before January 1, 2011) (from Form CT-239, line 5) .....			
Fuel cell electric generating equipment credit (from Form CT-259, line 7) .....			
EZ capital tax credit (from Form CT-602, line 22) .....			
EZ-ITC (from Form CT-603, line 15, column B) .....			
EZ-EIC (from Form CT-603, line 15, column A) .....			
EZ-ITC for the financial services industry (from Form CT-605, line 27, column B) .....			
EZ-EIC for the financial services industry (from Form CT-605, line 27, column A) .....			
QETC capital tax credit (from Form DTF-622, line 29) .....			
Low-income housing credit (from Form DTF-624, line 17) .....			
Green building credit (from Form DTF-630, line 18) .....			
CAPCO credit (from Form CT-33.1, line 17) .....			
Empire state commercial production credit (from Form CT-246, line 11) .....			
<b>1</b> Totals of Schedule A (add all amounts in each column) .....	<b>1</b>		



**Schedule B – Refundable credits subject to deferral**

A Credit	B Amount subject to deferral	C Amount of credit allowed to be used or refunded <i>(column B × line 4)</i>	D Amount of credit deferred <i>(column B - column C)</i>	E Amount of credit applied against the tax <i>(see instructions)</i>
Special additional mortgage recording tax credit for residential mortgages only <i>(from Form CT-43, line 12) .....</i>				
ITC for the financial services industry for certain qualified businesses only <i>(from Form CT-44, line 31) .....</i>				
ITC, including retail enterprises and historic barns credits for new businesses only <i>(from Form CT-46, line 18a) .....</i>				
Clean heating fuel credit <i>(from Form CT-241, line 7) .....</i>				
Conservation easement tax credit <i>(from Form CT-242, line 4) .....</i>				
Biofuel production credit <i>(from Form CT-243, line 5) .....</i>				
Empire State commercial production credit <i>(from Form CT-246, line 15) .....</i>				
EZ-ITC for qualified or new businesses only <i>(from Form CT-603, line 20a) .....</i>				
EZ-EIC for certain qualified businesses only <i>(from Form CT-603, line 25a) .....</i>				
QEZE credit for real property taxes <i>(from Form CT-604-CP, line 1, or CT-606, line 21 or line 55) .....</i>				
EZ-ITC for the financial services industry for certain qualified businesses only <i>(from Form CT-605, line 32) .....</i>				
EZ-EIC for the financial services industry for certain qualified businesses only <i>(from Form CT-605, line 39) .....</i>				
Brownfield redevelopment tax credit <i>(from Form CT-611, line 18) .....</i>				
Brownfield redevelopment tax credit <i>(from Form CT-611.1, line 18) .....</i>				
Remediated brownfield credit for real property taxes <i>(from Form CT-612, line 11) ...</i>				
Environmental remediation insurance credit <i>(from Form CT-613, line 7) .....</i>				
Security officer training tax credit <i>(from Form CT-631, line 3) .....</i>				
QETC employment credit <i>(from Form DTF-621, line 27) .....</i>				
EZ wage tax credit (refundable portion) <i>(from Form CT-601, line 36a) .....</i>				
<b>2</b> Totals of Schedule B (add all amounts in each column)	<b>2</b>			



3 Total credits subject to deferral (see instructions) .....	<b>3</b>	
4 Divide \$2 million by the amount on line 3 (round to 6 decimal places; see instructions) .....	<b>4</b>	

**Schedule C – Nonrefundable credits not subject to deferral**

A Credit	B Amount of credit
Empire state film post-production credit (from Form CT-261, line 11) .....	
Fire insurance premiums tax credit .....	
Long-term care insurance credit (from Form CT-249, line 11) ...	
Minimum tax credit (from Form CT-38, line 28) .....	
Taxicabs and livery service vehicles accessible to persons with disabilities credit (for costs incurred on or after January 1, 2011) (from Form CT-236, line 11) ....	
Other nonrefundable credits not subject to deferral (see instructions) .....	
<b>5</b> Total nonrefundable credits not subject to deferral .....	<b>5</b>

**Schedule D – Refundable credits not subject to deferral (see instructions)**

A Credit	B Amount of credit	C Amount of credit applied against the tax (see instructions)
Beer production credit (from Form CT-636, line 5)		
Economic transformation and facility redevelopment program tax credit (from Form CT-633, line 25) .....		
Empire State film production credit (from Form CT-248, line 5) .....		
Empire State film post-production credit (from Form CT-261, line 15) .....		
Empire State jobs retention program credit (from Form CT-634, line 5) .....		
Excelsior jobs program credit (from Form CT-607, line 19)		
Farmers' school tax credit (from Form CT-47; total of lines 27, 30, and 31) .....		
New York youth works tax credit (from Form CT-635; see instructions) .....		
Retaliatory tax credit (from Form CT-33-R; see instructions) .....		
Other refundable credits not subject to deferral (see instructions) .....		
<b>6</b> Total refundable credits not subject to deferral .....	<b>6</b>	

7 Total nonrefundable credits allowed (add line 1, column C and line 5) .....	<b>7</b>	
8 Total refundable credits allowed (add line 2, column C and line 6) .....	<b>8</b>	



**Schedule E – Article 9-A – General business corporations**

**Computation of credits used and refunded**

9 Tax due before credits from Form CT-3, line 78, or CT-3-A, line 77, <b>plus</b> any net recaptured tax credits	9	
10 Total nonrefundable credits allowed against the tax (from line 7)	10	
11 Tax due after application of nonrefundable credits (see instructions)	11	
12 Total refundable credits allowed for the current tax year (from line 8)	12	
13 Tax after application of credits (see instructions)	13	
14 Refundable tax credits (see instructions)	14	
15 Amount of line 14 to be refunded (see instructions)	15	
16 Amount of line 14 to be applied as an overpayment to next year's tax (see instructions)	16	
17 Total refund eligible credits (see instructions)	17	
18 Divide line 11 by line 12 (round to 6 decimal places; see instructions)	18	

**Schedule F – Article 33 – Life insurance and non-life insurance corporations**

**Parts 1 and 2 – Form CT-33 and Form CT-33-A filers, including unauthorized insurance corporations**

**Part 1 – Computation of EZ and ZEA credits used against the tax**

If you are claiming any EZ or ZEA wage tax credits or the EZ capital tax credit, complete this part; otherwise complete your Form CT-33 to line 11 or Form CT-33-A to line 15 and begin with Part 2 below.

19 Tax due before EZ and ZEA credits from Form CT-33, line 9a, or CT-33-A, line 10, <b>plus</b> any net recaptured tax credits	19	
20 Total amount of EZ and ZEA wage tax credits and EZ capital tax credit used against the tax (see instructions)	20	
21 Tax due after application of EZ credits (see instructions)	21	

**Part 2 – Computation of other credits used and refunded**

22 Tax from Form CT-33, line 11, or CT-33-A, line 15, <b>plus</b> any net recaptured tax credits	22	
23 Total nonrefundable credits allowed against the tax (from line 7)	23	
24 Nonrefundable credits allowed against the tax, excluding EZ credits (subtract line 20 from line 23)	24	
25 Tax due after application of nonrefundable credits allowed (see instructions)	25	
26 Total refundable credits allowed for the current tax year (from line 8)	26	
27 Tax due after application of credits (see instructions)	27	
28 Refundable tax credits (see instructions)	28	
29 Amount of line 28 to be refunded (see instructions)	29	
30 Amount of line 28 to be applied as an overpayment to next year's tax (see instructions)	30	
31 Total refund eligible credits (see instructions)	31	
32 Divide line 25 by line 26 (round to 6 decimal places; see instructions)	32	

**Part 3 – Non-life insurance corporations (Form CT-33-NL filers)**

33 Tax due before credits from Form CT-33-NL, line 5, <b>plus</b> any net recaptured tax credits	33	
34 Total nonrefundable credits allowed against the tax (from line 7)	34	
35 Tax due after application of nonrefundable credits (see instructions)	35	
36 Total refundable credits allowed for the current tax year (from line 8)	36	
37 Tax due after application of credits (see instructions)	37	
38 Refundable tax credits (see instructions)	38	
39 Amount of line 38 to be refunded (see instructions)	39	
40 Amount of line 38 to be applied as an overpayment to next year's tax (see instructions)	40	
41 Total refund eligible credits (see instructions)	41	
42 Divide line 35 by line 36 (round to 6 decimal places; see instructions)	42	



**Schedule G – Article 32 – Banking corporations**

**Computation of credits used and refunded**

43	Tax due before credits from Form CT-32, line 5, or CT-32-A, line 5, plus any net recaptured tax credits	43	
44	Total nonrefundable credits allowed against the tax (from line 7)	44	
45	Tax due after application of nonrefundable credits (see instructions)	45	
46	Total refundable credits allowed for the current tax year (from line 8)	46	
47	Tax due after application of credits (see instructions)	47	
48	Refundable tax credits (see instructions)	48	
49	Amount of line 48 to be refunded (see instructions)	49	
50	Amount of line 48 to be applied as an overpayment to next year's tax (see instructions)	50	
51	Total refund eligible credits (see instructions)	51	
52	Divide line 45 by line 46 (round to 6 decimal places; see instructions)	52	

**Schedule H – Article 9 – Sections 183, 184, 185, 186, 186-a, and 186-e**

**Computation of credits used and refunded**

**Parts 1 and 2 – Sections 183 and 184 (Form CT-183 and CT-184 filers)**

Complete Part 1, lines 53 through 61. If you have any unused credits to be applied to section 184, go to Part 2; otherwise complete lines 62 through 64.

**Part 1 – Section 183 application of credits**

53	Section 183 tax due before credits from Form CT-183, line 4	53	
54	Minimum tax	54	75 00
55	Net tax due (subtract line 54 from line 53)	55	
56	Total nonrefundable credits allowed against the tax (from line 7)	56	
57	Section 183 tax due after application of nonrefundable credits (see instructions)	57	
58	Total refundable credits allowed for the current tax year (from line 8)	58	
59	Section 183 tax due after credits (see instructions)	59	
60	Refundable tax credits after application to section 183 tax (subtract line 57 from line 58)	60	
61	Refund eligible credits (see instructions)	61	
62	Amount of line 60 to be refunded (see instructions)	62	
63	Amount of line 60 to be applied as an overpayment to next year's tax (see instructions)	63	
64	Total credits applied against the tax due under section 183 (see instructions)	64	

**Part 2 – Section 184 application of credits**

65	Amount from Form CT-184, line 3 or line 4, whichever is applicable	65	
66	Section 183 tax due after application of nonrefundable credits (from line 57)	66	
67	Section 184 tax due after application of nonrefundable credits (see instructions)	67	
68	Refundable credits allowed after application to section 183 tax (from line 60)	68	
69	Section 184 tax due after application of refundable credits (see instructions)	69	
70	Refundable tax credits after application of sections 183 and 184 tax (see instructions)	70	
71	Amount of line 70 to be refunded (see instructions)	71	
72	Amount of line 70 to be applied as an overpayment to next year's tax (see instructions)	72	
73	Refund eligible credits (see instructions)	73	
74	Total credits applied against the tax due under section 184 (see instructions)	74	



**Part 3 – Section 185** (Form CT-185 filers)

75	Tax due before credits from Form CT-185, line 6, <b>plus</b> any net recaptured tax credits .....	75		
76	Minimum tax .....	76		10 00
77	Net tax due ( <i>subtract line 76 from line 75</i> ) .....	77		
78	Total nonrefundable credits allowed against the tax ( <i>from line 7</i> ) .....	78		
79	Tax due after application of nonrefundable credits ( <i>see instructions</i> ) .....	79		
80	Total refundable credits allowed for the current tax year ( <i>from line 8</i> ) .....	80		
81	Tax due after application of credits ( <i>see instructions</i> ) .....	81		
82	Refundable tax credits ( <i>see instructions</i> ) .....	82		
83	Amount of line 82 to be refunded ( <i>see instructions</i> ) .....	83		
84	Amount of line 82 to be applied as an overpayment to next year's tax ( <i>see instructions</i> ) .....	84		

**Part 4 – Section 186** (Form CT-186 filers)

85	Tax due before credits from Form CT-186, line 5 .....	85		
86	Minimum tax .....	86		125 00
87	Net tax due ( <i>subtract line 86 from line 85</i> ) .....	87		
88	Total nonrefundable credits allowed against the tax ( <i>from line 7</i> ) .....	88		
89	Tax due after application of nonrefundable credits ( <i>subtract line 88 from line 87</i> ) .....	89		
90	Total refundable credits allowed for the current tax year ( <i>from line 8</i> ) .....	90		
91	Tax due after credits ( <i>see instructions</i> ) .....	91		
92	Refundable tax credits ( <i>see instructions</i> ) .....	92		
93	Amount of line 92 to be refunded ( <i>see instructions</i> ) .....	93		
94	Amount of line 92 to be applied as an overpayment to next year's tax ( <i>see instructions</i> ) .....	94		

**Part 5 – Section 186-a** (Form 186-P filers)

95	Tax due before credits from Form CT-186-P, line 4 .....	95		
96	Total nonrefundable credits allowed against the tax ( <i>from line 7</i> ) .....	96		
97	Power for Jobs credit from Schedule A, column C ( <i>see instructions</i> ) .....	97		
98	Subtract line 97 from line 96 .....	98		
99	Tax after Power for Jobs credit ( <i>from Form CT-186-P, line 6</i> ) .....	99		
100	Tax after application of nonrefundable credits ( <i>subtract line 98 from line 99; if zero or less, enter 0</i> ) .....	100		
101	Total refundable credits allowed for current tax year ( <i>from line 8</i> ) .....	101		
102	Tax due after credits ( <i>see instructions</i> ) .....	102		
103	Refundable tax credits ( <i>see instructions</i> ) .....	103		
104	Amount of line 103 to be refunded ( <i>see instructions</i> ) .....	104		
105	Amount of line 103 to be applied as an overpayment to next year's tax ( <i>see instructions</i> ) .....	105		

**Part 6 – Sections 186-a and 186-e** (Form CT-186-E filers)

If you complete only Form CT-186-E, Schedule A, complete only lines 106 through 111 below.

If you complete Form CT-186-E, Schedules A and C, complete all lines below.

106	Tax ( <i>see instructions</i> ) .....	106		
107	Add lines 5 and 8 ( <i>see instructions</i> ) .....	107		
108	Tax due after credits ( <i>see instructions</i> ) .....	108		
109	Refundable tax credits ( <i>see instructions</i> ) .....	109		
110	Amount on line 109 to be refunded ( <i>see instructions</i> ) .....	110		
111	Amount on line 109 to be applied as an overpayment to next year's tax ( <i>see instructions</i> ) .....	111		
112	Total nonrefundable credits allowed against the tax ( <i>from line 7</i> ) .....	112		
113	Power for Jobs credit from Schedule A, column C ( <i>see instructions</i> ) .....	113		
114	Subtract line 113 from line 112 ( <i>see instructions</i> ) .....	114		
115	Tax after Power for Jobs credit ( <i>from Form CT-186-E, line 90</i> ) .....	115		
116	Tax after application of nonrefundable credits ( <i>subtract line 114 from line 115. If zero or less, enter 0</i> ) ...	116		
117	Refundable credits allowed for current tax year ( <i>see instructions</i> ) .....	117		
118	Net tax on gross income after credits ( <i>see instructions</i> ) .....	118		
119	Refundable tax credits ( <i>see instructions</i> ) .....	119		
120	Amount of line 119 to be refunded ( <i>see instructions</i> ) .....	120		
121	Amount of line 119 to be applied as an overpayment to next year's tax ( <i>see instructions</i> ) .....	121		

