Claim for Rehabilitation of Historic Properties Credit

Tax Law – Sections 210-B.26 and 1511(y)

All filers must enter tax period:

beginning [ ] ending [ ]

Legal name of corporation	Employer identification number (EIN)

Attach to Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, or CT-33-NL.

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 Parts 1 and 2, and if applicable, Part 3.

If *No*, and you are claiming this credit as a corporate partner, complete Part 1 (lines 2 through 7), Parts 2 and 4, and if applicable, Part 3.

New York S corporations

If *Yes*, complete Part 1 (lines 1 through 6).

If *No*, and you are claiming this credit as a corporate partner, complete Part 1 (lines 2 through 6) and Part 4.

Part 1 – Certified historic structure information and credit amounts *(attach additional sheets as necessary; see instructions)*

Schedule A – Certified historic structure information

Property	A Address of certified historic structure	B Project number	C Date of completion
1			
2			
3			

Schedule B – Certified historic structure credit amounts

Property	Small project *(see instructions)*	A Qualified rehabilitation expenditures	B Multiply column A by 20% (.2)	C **Small projects only:** Multiply column B by 150% (1.5) *(see instr.)*	D Allowable credit amount *(see instructions)*
1	[ ]			●	
2	[ ]			●	
3	[ ]			●	
Total from additional sheet(s), if any... ●					

1	Total of column D amounts.. ●	**1**	
2	Rehabilitation of historic properties credit from partnership(s) *(from line 24; see instructions)* .... ●	**2**	
3	Subtotal *(add lines 1 and 2)*...	**3**	
4	Unused rehabilitation of historic properties credit carried over from previous tax years................... ●	**4**	
5	Total rehabilitation of historic properties credit *(add lines 3 and 4; New York S corporations, see instructions)* ... ●	**5**	
6	Rehabilitation of historic properties credit recapture *(from line 23; New York S corporations, see instructions)* ●	**6**	
7	Total rehabilitation of historic properties credit available *(see instructions)*........................ ●	**7**	

Part 2 – Computation of rehabilitation of historic properties credit used or carried forward *(New York S corporations do not complete this section)*

8	Tax due before credits *(see instructions)*..	**8**	
9	Tax credits claimed before rehabilitation of historic properties credit *(see instructions)*...................... ●	**9**	
10	Subtract line 9 from line 8...	**10**	
11	Tax limitation *(see instructions)* .... ●	**11**	
12	Credit limitation *(subtract line 11 from line 10; if line 11 is greater than line 10, enter **0**)* .... ●	**12**	
13	Credit used this year *(see instructions)* .... ●	**13**	
14	Unused credit *(subtract line 13 from line 7)* .... ●	**14**	
15	Credit amount available for refund or overpayment *(enter the lesser of line 3 or line 14)*..................... ●	**15**	
16	Credit to be refunded *(limited to the amount on line 15; enter here and on your franchise return)*................ ●	**16**	
17	Credit to be applied as an overpayment to next year's tax *(subtract line 16 from line 15; enter here and on your franchise tax return)* .... ●	**17**	
18	Credit to be carried forward *(subtract line 15 from line 14)* .... ●	**18**	

Part 3 – Computation of rehabilitation of historic properties credit recapture *(see instructions)*

19 Federal recapture amount on New York property... ●	**19**	
20 Amount of federal credit on New York property originally allowed .... ●	**20**	
21 Divide line 19 by line 20 *(carry result to four decimal places)*	**21**	
22 Amount of New York credit originally allowed *(see instructions)* .... ●	**22**	
23 New York recapture amount *(multiply line 22 by line 21; enter here and on line 6)* .... ●	**23**	

Part 4 – Partnership information *(attach additional sheets as necessary)*

Name of partnership	Partnership's EIN	Project number	Credit amount allocated	
	●		●	
	●		●	
	●		●	
	●		●	
Total from additional sheet(s), if any..			●	
24 Total credit amount allocated from partnership(s) *(enter here and on line 2)*	**24**			

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