



Manufacturer's Real Property Tax Credit

CT-641

Tax Law – Article 9-A, Section 210-B.43

All filers must enter tax period:

beginning ending

Legal name of corporation	Employer identification number (EIN)
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File this form with Form CT-3, CT-3-A, or CT-3-S.

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 Schedules A and B, and if applicable, Schedule D.

If No, and you are claiming this credit as a corporate partner, complete Schedule A (lines 4 through 7), Schedules B and C, and if applicable, Schedule D.

New York S corporations

If Yes, complete Schedule A and if applicable, Schedule D.

If No, and you are claiming this credit as a corporate partner, complete Schedule A (lines 4, 5, and 6), Schedule C, and if applicable, Schedule D.

Schedule A – Computation of credit

Property	A Physical address of the real property <i>(see instructions)</i>	B Eligible real property taxes paid for property listed in column A
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
Total from additional sheet(s), if any		
1 Eligible real property taxes (add column B amounts)	• 1	
2 Tax credit rate (20%)	• 2	.20
3 Tax credit (multiply line 1 by line 2)	• 3	
4 Partner: Enter your share of the credit from your partnership(s) (from line 14; see instructions)	• 4	
5 Add lines 3 and 4 (New York S corporations, see instructions)	• 5	
6 Recapture of credit (from line 17; see instructions)	• 6	
7 Total credit computed for the current tax year (see instructions)	• 7	

Schedule B – Computation of credit used (New York S corporations do not complete this schedule)

8 Tax due before credits (see instructions)	• 8	
9 Tax credits claimed before this credit (see instructions)	• 9	
10 Net tax (subtract line 9 from line 8)	• 10	
11 Tax limitation	• 11	2500
12 Credit limitation (subtract line 11 from line 10; if line 11 is greater than line 10, enter 0)	• 12	
13 Credit used for the current tax year (enter the lesser of line 7 or line 12 here and on your franchise tax return) ...	• 13	



Schedule C – Partnership information (see instructions; attach additional sheets if necessary)

Name of partnership	Partnership's EIN	Credit amount
Total from additional sheet(s), if any		
14 Total credit allocated from partnership(s) (enter here and on line 4)		14

Schedule D – Computation of credit recapture (attach additional sheets if necessary; see instructions)

A Tax year credit allowed	B Credit originally allowed	C Reduced eligible real property taxes	D Tax credit rate	E Column C x column D	F Credit recapture (column B - column E)
			.20		
			.20		
			.20		
			.20		
Total from additional sheet(s), if any					
15 Recaptured credit (add column F amounts)					15
16 Partners: enter your share of credit recapture from your partnership(s) (see instructions)					16
17 Total recaptured credit (add lines 15 and 16; enter here and on line 6)					17

