



Department of Taxation and Finance

Commercial Security Credit

Tax Law – Sections 49, 187-r, and 210-B.60

CT-663

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, CT-3-S, CT-183, CT-184, CT-186, CT-186-E, or CT-186-P.

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) • Yes ☐ No ☐

If you marked *No* on line A, and received a share of the credit from an entity that was **not** the entity listed on the certificate, provide the name and EIN of the partnership that you received the credit from.

Partnership name	Partnership EIN
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Certificate information (see instructions)

You **must** complete this section **and** file a **separate** Form CT-663 for each certificate issued by the Division of Criminal Justice Services (DCJS). **Submit** a copy of the certificate with your return.

B Name of certified entity • **B**

C Employer identification number (EIN) • **C**

D Allocation year • **D**

E Certificate number • **E**

Schedule A – Calculation of credit (see instructions)

1	Commercial security credit from your certificate	•	1	<input type="text"/>
2	Enter the line 1 totals of all additional Forms CT-663		2	<input type="text"/>
3	Share of commercial security credit from partnership	•	3	<input type="text"/>
4	Enter the line 3 totals of all additional Forms CT-663		4	<input type="text"/>
5	Credit recapture (see instructions)	•	5	<input type="text"/>
6	Total available credit (see instructions)	•	6	<input type="text"/>



Schedule B – Calculation of credit used, refunded, or credited as an overpayment to the next tax year (New York S corporations: do not complete this schedule.)

7 Tax due before credits (see instructions)	7	
8 Tax credits claimed before this credit (see instructions)	8	
9 Tax after application of credits (subtract line 8 from line 7)	9	
10 Minimum tax (see instructions)	10	
11 Credit limitation (subtract line 10 from line 9; if line 10 is more than line 9, enter 0)	11	
12 Credit used for this tax year (enter the lesser of line 6 or line 11 here and on your franchise tax return)	12	
13 Unused tax credit available as a refund or as an overpayment (subtract line 12 from line 6).....	13	
14 Amount of credit to be refunded (limited to the amount on line 13; enter here and on your franchise tax return)	14	
15 Amount of credit to be applied as an overpayment to the next year's tax (subtract line 14 from line 13; enter here and on your franchise tax return)	15	

