



Department of Taxation and Finance

Innovation Hot Spot Deduction

Tax Law – Article 1, Section 38 and Article 9-A, Section 208.9(a)(18)

CT-223

Legal name of corporation	Employer identification number (EIN)
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File this form with Form CT-225 or CT-225-A.

Complete the information below if you are a qualified entity located both inside and outside a hot spot, you are a corporate partner of a qualified entity, or both. If you are a qualified entity located **entirely within** a hot spot, do **not** complete this form **unless** you are a qualified entity that is a New York S corporation.

Before completing, see Form CT-223-I, *Instructions for Form CT-223*.

A Innovation hot spot name	B Code	C Business participation number	D EIN of qualified entity located in the hot spot	E Mark an X if this entity is subject to the MTA surcharge	F Tax year being claimed (enter 1, 2, 3, 4, or 5)	G Income or gain attributable to the hot spot
				<input type="checkbox"/>		
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