



Manufacturer's Real Property Tax Credit

Tax Law – Section 210-B.43

CT-641

All filers must enter tax period:

beginning

LIAB_PRD_BEG_DT

ending

LIAB_PRD_END_DT

Legal name of corporation

LEGAL_NAME

Employer identification number (EIN)

EXT_TP_ID

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 (see instructions)	B Eligible real property taxes paid for property listed in column A
	CT641CMPCR	
1	cmpCrInfo	
2	STR_1_ADR ZIP_5_ADR	AMOUNT
3	STR_2_ADR CITY_ADR ST_ADR ZIP_4_ADR	
4		
5		
6		
7		
8		
9		
10		
11		
12		
Total from any additional Forms CT-641		
1 Eligible real property taxes (add column B amounts)	• 1 MPC_ELIG_RP_AMT	
2 Tax credit rate	• 2 .20	
3 Tax credit (multiply line 1 by line 2)	• 3 MPC_CR_AMT	
4 Partners: Enter your share of the credit from your partnerships (from line 14; see instructions)	• 4 MPC_PRTNR_AMT	
5 Add lines 3 and 4 (New York S corporations, see instructions)	• 5 MPC_TOT_TX_CR_AMT	
6 Recapture of credit (from line 17; see instructions)	• 6 MPC_RECAP_AMT	
7 Total credit computed for the current tax year (see instructions)	• 7 MPC_CR_AVL_AMT	

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

8 Tax due before credits (see instructions)	• 8 MPC_TX_BRCR_AMT	
9 Tax credits claimed before this credit (see instructions)	• 9 MPC_OCR_AMT	
10 Net tax (subtract line 9 from line 8)	• 10 MPC_TX_AFTCR_AMT	
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 MPC_LIM_AMT	
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 MPC_USED_AMT	



Schedule C – Partnership information (see instructions)

CT641PSHIPINFO	Name of partnership	Partnership's EIN	Credit amount
bnfCrdt			
	NAME	EIN_ID	AMOUNT
Total from any additional Forms CT-641			
14 Total credit allocated from partnership(s) (enter here and on line 4)			14 MPC_PRTNR_AMT Same as line 4

Schedule D – Computation of credit recapture (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)
CT641CRDTRCAP			.20		
compCrdtRecap			.20		
YEAR	CR_ORIG_ALLW_AMT	RP_TX_AMT	.20	TAX_CRDT_AMT	CRDT_RECAP_AMT
			.20		
			.20		
Total from any additional Forms CT-641					
15 Recaptured credit (add column F amounts)					15 MPC_RECAP_C_AMT
16 Partners: enter your share of credit recapture from your partnerships (see instructions)					16 MPC_RECAP_PRTN_AMT
17 Total recaptured credit (add lines 15 and 16; enter here and on line 6)					17 MPC_RECAP_AMT Same as Line 6