



## Commercial Security Credit

Tax Law – §§ 49, 187-r, and 210-B.60

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, 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

CSC\_PRTNR\_NAME

Partnership EIN

CSC\_PRTNR\_EIN\_ID

**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**

CSC\_ENT\_NAME

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

CSC\_EIN\_ID

**D** Allocation year .....• **D**

CSC\_ALLOC\_YR

**E** Certificate number .....• **E**

CSC\_CERT\_NMBR

**Schedule A – Calculation of credit** (see instructions)

|                                                                |   |          |                    |
|----------------------------------------------------------------|---|----------|--------------------|
| 1 Commercial security credit from your certificate .....       | • | <b>1</b> | CSC_CERT_AMT       |
| 2 Enter the line 1 totals of all additional Forms CT-663 ..... |   | <b>2</b> | CSC_ADDL_TOT_AMT   |
| 3 Share of commercial security credit from partnership .....   | • | <b>3</b> | CSC_PRTNR_AMT      |
| 4 Enter the line 3 totals of all additional Forms CT-663 ..... |   | <b>4</b> | CSC_A_ADDL_TOT_AMT |
| 5 Credit recapture (see instructions) .....                    | • | <b>5</b> | CSC_RECAP_AMT      |
| 6 Total available credit (see instructions) .....              | • | <b>6</b> | CSC_TOT_CR_AMT     |



**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  | CSC_TXB4_CR_AMT   |  |
| 8  | Tax credits claimed before this credit (see instructions) .....                                                                                            | 8  | CSC_OCR_AMT       |  |
| 9  | Tax after application of credits (subtract line 8 from line 7) .....                                                                                       | 9  | CSC_TXAFT_APL_AMT |  |
| 10 | Minimum tax (see instructions) .....                                                                                                                       | 10 | CSC_FIX_MIN_AMT   |  |
| 11 | Credit limitation (subtract line 10 from line 9; if line 10 is more than line 9, enter 0) .....                                                            | 11 | CSC_CR_LMT_AMT    |  |
| 12 | Credit used for this tax year (enter the lesser of line 6 or line 11 here and on your franchise tax return) .....                                          | 12 | CSC_USED_AMT      |  |
| 13 | Unused tax credit available as a refund or as an overpayment (subtract line 12 from line 6).....                                                           | 13 | CSC_UNUSED_AMT    |  |
| 14 | Amount of credit to be refunded (limited to the amount on line 13; enter here and on your franchise tax return) .....                                      | 14 | CSC_RFND_AMT      |  |
| 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 | CSC_CR_2_NXT_AMT  |  |

