



Department of Taxation and Finance

TAX_TYPE_CD

CT-668

Semiconductor Research and Development Credit

Tax Law – § 210-B.61

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) • 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

SRD_PRTNR_NAME

Partnership EIN

SRD_PRTNR_EIN_ID

Certificate information (see instructions)

You **must** complete this section **and** file a **separate** Form CT-668 for each certificate issued by Empire State Development. **Submit** a copy of the certificate with your return.

B Name of certified entity • **B**

SRD_ENT_NAME

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

SRD_EIN_ID

D Year of eligibility (enter a number from 1 to 10) • **D**

SRD_ELIG_YR

E Certificate number • **E**

SRD_CERT_NMBR

Schedule A: Calculation of credit (see instructions)

1	Semiconductor research and development credit from your certificate	•	1	SRD_CERT_AMT
2	Enter the line 1 totals of all additional Forms CT-668		2	SRD_ADDL_TOT_AMT
3	Share of semiconductor research and development credit from partnership	•	3	SRD_PRTNR_AMT
4	Enter the line 3 totals of all additional Forms CT-668		4	SRD_A_ADDL_TOT_AMT
5	Total credit (add lines 1 through 4)	•	5	SRD_TOT_AMT
6	Credit recapture (see instructions)	•	6	SRD_RECAP_AMT
7	Total available credit (see instructions)	•	7	SRD_TOT_CR_AMT

BAR_ID_CODE

598001260099



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.)

8	Tax due before credits (see instructions)	8	SRD_TXB4_CR_AMT	
9	Tax credits claimed before this credit (see instructions)	9	SRD_OCR_AMT	
10	Tax after application of credits (subtract line 9 from line 8)	10	SRD_TXAFT_APL_AMT	
11	Minimum tax (see instructions)	11	SRD_MIN_TAX_AMT	
12	Credit limitation (subtract line 11 from line 10; if line 11 is more than line 10, enter 0)	12	SRD_CR_LMT_AMT	
13	Credit used for this tax year (enter the lesser of line 7 or line 12 here and on your franchise tax return)	13	SRD_USED_AMT	
14	Unused tax credit available as a refund or as an overpayment (subtract line 13 from line 7).....	14	SRD_UNUSED_AMT	
15	Amount of credit to be refunded (limited to the amount on line 14; enter here and on your franchise tax return)	15	SRD_RFND_AMT	
16	Amount of credit to be applied as an overpayment to the next year's tax (subtract line 15 from line 14; enter here and on your franchise tax return)	16	SRD_CR_2_NXT_AMT	

