Claim for Investment Tax Credit for the Financial Services Industry

Tax Law – Sections 210-B.1, 210-B.2, and 1511(q)

CT-44

NEW YORK STATE 2024

All filers must enter tax period:

beginning [   ] ending [   ]

Legal name of corporation	Employer identification number

File this form with Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-NL, or CT-33-A.

A If you are claiming this credit as a corporate partner, mark an **X** in the box *(see instructions)* .... ● ☐

Schedule A – Summary of tax credits

1 Unused ITC or EIC from preceding period *(New York S corporations, enter 0)*	●	**1**	
2 Recapture of credits *(from line 6)*	●	**2**	
3 Net credit *(see instructions)*	●	**3**	

Schedule B – Recapture of ITC *(see instructions)*

A Description of property	B Date acquired	C Date property ceased to qualify	D Life *(months)*	E Unused life *(months)*	F Percentage *(column E ÷ column D)*	G Total original ITC allowed	H Recaptured ITC
						●	
						●	
						●	
						●	
						●	
						●	

Total of Column H amounts from any additional Forms CT-44...

4 Recaptured ITC *(add column H amounts)*	●	**4**	
5 Additional recapture *(see instructions)*	●	**5**	
6 Recapture total *(add lines 4 and 5; enter here and on line 2)*	●	**6**	

Schedule C – Calculation of credit used or carried forward *(New York S corporations do not complete this section)*

7 Tax before credits *(see instructions)*	**7**		
8 Tax credits claimed before this credit *(see instructions)*.................... ●	**8**		
9 Subtract line 8 from line 7	**9**		
10 Minimum tax *(see instructions)*	**10**		
11 Limitation on credit used *(subtract line 10 from line 9; if zero or less, enter 0)*..... ●	**11**		
12 Credit to be used this period *(see instructions)* .... ●	**12**		
13 Unused credit *(subtract line 12 from line 3)* .... ●	**13**		
14 Unused expired tax credits *(see instructions)* .... ●	**14**		
15 Unused ITC and EIC available to be carried forward *(subtract line 14 from line 13)* .... ●	**15**		

451001240094