



Department of Taxation and Finance

# Manufacturer's Real Property Tax Credit

# CT-641

Tax Law – Article 9-A, Section 210-B.43

All filers must enter tax period:

beginning  ending

Legal name of corporation	Employer identification number (EIN)
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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 <i>(see instructions)</i>	B Eligible real property taxes paid for property listed in column A
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
Total from additional sheet(s), if any .....		
<b>1</b> Eligible real property taxes (add column B amounts) .....	<b>1</b>	
<b>2</b> Tax credit rate (20%) .....	<b>2</b>	<b>.20</b>
<b>3</b> Tax credit (multiply line 1 by line 2) .....	<b>3</b>	
<b>4 Partner:</b> Enter your share of the credit from your partnership(s) (from line 14; see instructions) .....	<b>4</b>	
<b>5</b> Add lines 3 and 4 (New York S corporations, see instructions) .....	<b>5</b>	
<b>6</b> Recapture of credit (from line 17; see instructions) .....	<b>6</b>	
<b>7</b> Total credit computed for the current tax year (see instructions) .....	<b>7</b>	

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

<b>8</b> Tax due before credits (see instructions) .....	<b>8</b>	
<b>9</b> Tax credits claimed before this credit (see instructions) .....	<b>9</b>	
<b>10</b> Net tax (subtract line 9 from line 8) .....	<b>10</b>	
<b>11</b> Tax limitation .....	<b>11</b>	<b>2500</b>
<b>12</b> Credit limitation (subtract line 11 from line 10; if line 11 is greater than line 10, enter 0) .....	<b>12</b>	
<b>13</b> Credit used for the current tax year (enter the lesser of line 7 or line 12 here and on your franchise tax return) ...	<b>13</b>	

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**Schedule C – Partnership information** (see instructions; attach additional sheets if necessary)

Name of partnership	Partnership's EIN	Credit amount
Total from additional sheet(s), if any .....		
<b>14</b> Total credit allocated from partnership(s) (enter here and on line 4) .....		<b>14</b>

**Schedule D – Computation of credit recapture** (attach additional sheets if necessary; 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)
			.20		
			.20		
			.20		
			.20		
Total from additional sheet(s), if any .....					
<b>15</b> Recaptured credit (add column F amounts) .....					<b>15</b>
<b>16 Partners:</b> enter your share of credit recapture from your partnership(s) (see instructions) .....					<b>16</b>
<b>17</b> Total recaptured credit (add lines 15 and 16; enter here and on line 6) .....					<b>17</b>

