

New York State Corporate Tax Credits by Basis of Taxation
Data Dictionary

Data Label	Data Type	Data Description
Tax Year	Numeric	Tax year of the credit claim; typically, the year preceding the calendar year, although extensions and fiscal years may result in a longer interval.
Tax Article	Text	<p>The dataset only contains data for corporate franchise taxpayers filing under Article 9-A of the Tax Law. It does not include statistics for taxpayers filing as banks under Article 32*, insurance companies filing under Article 33, or taxpayers filing under any of the various sections of Article 9. Nor does it provide data for taxpayers claiming credits under Article 22, the Personal Income Tax.</p> <p>*Starting in 2015, banks and general business corporations file under the same tax article – (Article 9-A).</p>
Credit Type	Text	<p>Profile of credit values consisting of the components credit earned, claimed, used and carried forward.</p> <p>Credit earned is the amount of credit generated in the current tax year.</p> <p>Credit claimed is the amount of credit that taxpayers have available to use and refund during the taxable year.</p> <p>Credit used is the amount of credit that taxpayers actually apply to their tax liability.</p> <p>Credit refunded is unused credit amounts requested as a refund or applied against the next period’s liability.</p> <p>Credit carried forward is any unused amount of credit that is allowed to offset tax liability in future years.</p>
Credit Name	Text	<p>Name of the credit.</p> <p>For a list of credits with detailed credit information and expiration dates, see the link to Article 9-A credit provisions, under Additional Resources.</p>

Basis Type	Text	<p>Tax is based on either the entire net income (ENI) base, the capital base, the alternative minimum tax (AMT) base, or the fixed dollar minimum tax.</p> <p>Under corporate tax reform, the AMT is eliminated beginning in tax year 2015. The capital base phases out over a six-year period beginning in tax year 2016. In tax year 2021 and thereafter, the capital base will also be eliminated.</p> <p>The ENI and capital bases represent taxpayers who began under these bases, used credits, and remained under these bases (despite the use of credits).</p> <p>The fixed dollar minimum and AMT bases represent two different classes of taxpayers.</p> <p>The bases could include taxpayers who started under one of the other bases such as ENI, but because of credits, ended up paying either the fixed dollar minimum tax or the AMT. These bases could also include taxpayers who used credits strictly to offset their subsidiary capital tax.</p>
Notes	Text	<p>Disclosure identifies whether the data in columns have a value, but is not reported.</p> <p>d/ - Tax Law secrecy provisions prohibit the disclosure of data for instances of less than three taxpayers.</p> <p>1/ - The provisions of this credit do not allow a carryforward of excess credit. Therefore, the credit earned is the same as credit claimed.</p> <p>2/ - The provisions of this credit do not allow a carryforward of excess credit. However, credit earned may not equal credit claimed due to statutory credit limitations.</p> <p>3/ Chapter 56 of the Laws of 2011 created the New York Youth Works Tax Credit Program. Chapter 56 of the Laws of 2015 renamed the program the Urban Youth Jobs Program Tax Credit. Chapter 59 of the Laws of 2017 further renamed the program the New York Youth Jobs Program Tax Credit.</p> <p>4/ Beginning in 2016 the Beer Production Credit was renamed the Alcoholic Beverage Production Credit and expanded to include wine, liquor and cider.</p>
Number of Taxpayers	Numeric	Number of taxpayers taking the credit.
Amount of Credit	Numeric	The amount of the credit generated, claimed, used, refunded, or carried forward in the tax year based on the credit type.

Percent of Credit	Numeric	Percentage of the amount of credit by basis of taxation within each credit type.
Median Amount of Credit	Numeric	The central value representing an equal number of credit values above and below it.
Mean Amount of Credit	Numeric	Average amount of credit in a given category.
Group Sort Order	Numeric	Indicator to sort by basis type.
Credit Type Sort Order	Numeric	Indicator to sort the credit type.