

**New York State Corporate Tax Credits Utilization**  
**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>

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>na/ - credit component does not apply to the credit or that the data for that component are not available.</p> <p>1/ Credit claimed for the film credit is the amount that will be used and refunded during the tax year. This differs from other credits where the claimed amount includes amounts that may ultimately go unused during the tax year and instead are carried forward for future use. The reason is because of the film credit's unique utilization rules, which have changed since enactment. In 2006 and 2007, film credit in excess of liability was refundable across two years. In 2008, the film credit was fully refundable. Therefore, the entire amount earned in 2008 plus all amounts carried forward from 2007 were eligible to be used and refunded. In tax years 2009 and after, taxpayers must spread the credit across 1, 2, or 3 years, depending on the size of the claim. In 2006-2007 and 2009 onward, credit carried forward amounts include the amounts that are statutorily required to be delayed 1 or 2 years.</p> <p>2/ Both rules and credit rates for the Brownfield Redevelopment Tax Credit are based on the acceptance date of qualified sites into the Brownfield Cleanup Program (BCP). Acceptance date categories include sites accepted into the BCP prior to 6/23/08; sites accepted into the BCP on or after 6/23/08 but before 7/1/15; and sites accepted into the BCP on or after 7/1/15. For purposes of this dataset the acceptance date categories are combined and reported as a single credit amount and count.</p> <p>3/ Data reported prior to 2011 are for a similar credit that existed for tax years beginning on or after January 1, 2006 and before January 1, 2011. Any unused credit carried forward from tax years prior to 2011 are combined with the existing credit and reported as a single credit amount and count.</p> <p>4/ Data reported for the QEZE Credit for Real Property Taxes and the QEZE Tax Reduction Credit include the corresponding credit amounts for corporate partners.</p> <p>5/ 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>6/ 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.
Credit Type Sort Order	Numeric	Indicator to sort the credit type.