

**Sec. 12-638-7. Carrybacks**

The amount of tax credit allowed under section 12-632, 12-634, 12-635 or 12-635a of the Connecticut General Statutes which is not exhausted in the year in which such credit must be claimed under section 12-638-6 of the Regulations of Connecticut State Agencies must be carried back to the two immediately preceding income years (beginning with the earliest of such years).

(Effective December 19, 1984; Amended April 11, 2006)