

Department of Taxation and Finance

Employee Training Incentive Program Tax Credit

All filers must enter tax period:

CT-646

Tax Law – Article 9-A, Section 210-B.50

	beginning		ending				
Legal name of corporation			Employer identification	on number (EIN)			
Attach to Form CT-3, CT-3-A, or CT-3-S.							
You must attach a copy of the certificate of tax credit issued by Empire State Development (ESD).							
A If you are claiming this credit as a corporate partner, mark an X in the box $ullet$							
B Employee Training Incentive Program (E-TIP) project number from the	e certificate	of tax credit	•				
C Enter the total number of employees included in this claim for credit							
D Enter the total number of interns included in this claim for credit				•			
Schedule A – Computation of credit							

Schedule A – Computation of credit

1 E-TIP tax credit (see instructions)

Schedule B – Partnership information (see instructions)

A Name of partnership	B Partnership's EIN	C Credit amount allocated
Total from additional sheet(s), if any		,
2 Total credit allocated from partnership(s) (add column C amounts)	• 2	
3 Total credit (add lines 1 and 2; New York S corporations see instructions)	• 3	

Schedule C – Computation of credit used, refunded, or credited as an overpayment to the next tax year (New York S corporations: Do not complete this schedule.)

4	Tax due before credits (see instructions)	4	
	Tax credits claimed before this credit (see instructions)		
6	Tax after application of credits (subtract line 5 from line 4)	6	
7	Fixed dollar minimum tax (see instructions)	7	
8	Credit limitation (subtract line 7 from line 6; if line 7 is more than line 6, enter 0)	8	
9	Credit used for this tax year (enter the lesser of line 3 or line 8 here and on your franchise tax return)	9	
10	Unused tax credit available as a refund or as an overpayment (subtract line 9 from line 3)	10	
11	Amount of credit to be refunded (limited to the amount on line 10; enter here and on your franchise tax return) •	11	
12	Amount of credit to be applied as an overpayment to next year's tax (subtract line 11 from line 10;		
	enter here and on your franchise tax return)	12	

