

Department of Taxation and Finance

**Restaurant Return-to-Work Credit** 

Tax Law – Section 210-B.56

All filers must enter tax period:

Legal name of corporation

ending

beginning

Employer identification number (EIN)

**CT-655** 

File this form with your franchise tax return.

### Recapture of restaurant return-to-work credit (see instructions)

A Revoked certificate number	<b>B</b> Amount of credit previously claimed
Total of column B from any additional Forms CT-655	
1 Total (add column B amounts) • 1	



# Instructions

### **General information**

The restaurant return-to-work credit was only available for tax years that included December 31, 2021. Use this form if you are required to recapture any or all of the restaurant return-to-work credit received for the 2021 tax year.

## Line instructions

### Recapture of restaurant return-to-work credit

If Empire State Development has adjusted or revoked a previously claimed restaurant return-to-work credit that you earned directly or from a partnership; enter the certificate number in column A, and the amount of credit that was adjusted or revoked in column B.

**Additional forms –** If you have more entries than will fit on the lines provided, submit additional Forms CT-655. Include your name and taxpayer identification number on each form. On the indicated line of the first Form CT-655 include the totals from all additional Forms CT-655. Place the extra forms behind the first Form CT-655 and submit them with your return.

#### Line 1

**C corporations –** Enter this amount as a negative number using a minus sign (-), in the appropriate box of the summary of tax credits claimed sections of your franchise tax return.

**New York S corporation –** Enter this amount on Form CT-34-SH and provide your shareholders with their pro rata share of this amount. The shareholder will enter this amount on Form IT-655, *Restaurant Return-to-Work Credit*.

