

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 IT-655. Include your name and taxpayer identification number on each form. On the indicated line of the first Form IT-655 include the totals from all additional Forms IT-655. Place the extra forms behind the first Form IT-655 and submit them with your return.

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