



Credit for Employment of Persons with Disabilities

IT-251



Name(s) as shown on return	Identifying number as shown on return <table border="1" style="width:100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width:12.5%;"></td> <td style="width:12.5%;"></td> <td style="width:12.5%;"></td> <td style="width:12.5%;"></td> <td style="width:12.5%;"></td> <td style="width:12.5%;"></td> <td style="width:12.5%;"></td> <td style="width:12.5%;"></td> <td style="width:12.5%;"></td> <td style="width:12.5%;"></td> </tr> </table>										

Attach this form to Form IT-201, IT-203, IT-204, or IT-205.

Schedule A - Individuals (Sole Proprietors), Partnerships, and Estates or Trusts

Part 1 - Computation of credit on qualified first-year wages. (Do not include employees shown in Part 2.)

Attach additional sheets if necessary.

A Qualified employee	B Social security number	C One-year period for qualified first-year wages (beginning date - end date)	D Wages paid during tax year for services rendered during one-year period shown in column C (\$6,000 limit)

1 Wages paid during tax year for services rendered during one-year period (total amounts in column D)	1	
2 Tax credit percentage (35%)	2	.35
3 Tax credit on qualified first-year wages (multiply line 1 by line 2)	3	

Part 2 - Computation of credit on qualified second-year wages. (Do not include employees shown in Part 1.)

Attach additional sheets if necessary.

A Qualified employee	B Social security number	C One-year period for qualified second-year wages (beginning date - end date)	D Wages paid during tax year for services rendered during one-year period shown in column C (\$6,000 limit)

4 Wages paid during tax year for services rendered during one-year period (total amounts in column D)	4	
5 Tax credit percentage (35%)	5	.35
6 Tax credit on qualified second-year wages (multiply line 4 by line 5)	6	
7 Total tax credit (add lines 3 and 6)	7	

Individuals and partnerships - Transfer line 7 amount to Schedule E, line 12.
Fiduciaries - Include the line 7 amount in the total line of Schedule D, column C.

Schedule B - Partnership, S Corporation, and Estate and Trust Information

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the credit for employment of persons with disabilities from that entity, complete the following information for each partnership, S corporation, or estate or trust. You must also complete **Schedule C** or **Schedule D**, whichever is applicable.

Name of partnership, S corporation, or estate or trust	Type (P=partnership, (S=S corporation, ET=estate or trust)	Employer ID number

Schedule C - Partner's, Shareholder's, or Beneficiary's Share of Credit

Partner 8 Enter your share of the credit from your partnership (see instructions).....	8	
S corporation shareholder 9 Enter your share of the credit from your New York S corporation (see instructions).....	9	
Beneficiary 10 Enter your share of the credit from the fiduciary's Form IT-251, Schedule D, column C	10	
Total (add lines 8, 9, and 10)		
11 Fiduciaries - Include this total in the total line of Schedule D, column C, below All Others - Transfer the total to Schedule E, line 13	11	

Schedule D - Beneficiary's and Fiduciary's Share of Credit

A Beneficiary's name - same as on Form IT-205, Schedule C	B Identifying number	C Share of credit for employment of persons with disabilities
Fiduciary		
Total (fiduciaries, enter the amount from Schedule A, line 7, plus the amount from Schedule C, line 11).....		



Schedule E - Computation of Credit

Individuals and partnerships 12 Enter the amount from Schedule A, line 7.....	12	
Partners, S corporation shareholders, and beneficiaries of estates and trusts 13 Enter the amount from Schedule C, line 11	13	
Fiduciaries 14 Enter fiduciary's share of the credit from Schedule D, fiduciary line, column C.....	14	
Total (add lines 12, 13, and 14)		
15 Enter this amount on Form IT-201-ATT, line 49, Form IT-203-ATT, line 52, Form IT-204, line 23 or Form IT-205, line 10.....	15	

Need Help?

Telephone Assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. **For tax information**, call toll free 1 800 225-5829. **To order forms and publications**, call toll free 1 800 462-8100. **From areas outside the U.S. and outside Canada**, call (518) 485-6800.

Fax-on-Demand Forms Ordering System - Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a Touch Tone phone to order by fax. A fax code is used to identify each form.

Internet Access - <http://www.tax.state.ny.us>

Access our website for forms, publications, and information.

Hotline for the Hearing and Speech Impaired - If you have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Assistance is available from 8:30 a.m. to 4:15 p.m. (eastern time), Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with Disabilities - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information numbers listed above.

Mailing Address - If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.