



Credit for Employment of Persons with Disabilities

IT-251



Name(s) as shown on return

Identifying number as shown on return

Complete this form if you are claiming a credit for employment of persons with disabilities, and attach it 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.)

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

(Attach additional sheets if necessary.)

1 Wages paid during tax year for services rendered during one-year period (add column D amounts)	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.)

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

(Attach additional sheets if necessary.)

4 Wages paid during tax year for services rendered during one-year period (add 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 the line 7 amount to Schedule E, line 12, on the back.
Fiduciaries - Include the line 7 amount in the total line of Schedule D, column C, on the back.

Schedule B - Partnership, S corporation, and estate or 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 applies.

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.	
11 Total (add lines 8, 9, and 10). Fiduciaries - Include the 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
Total (fiduciaries, enter the amount from Schedule A, line 7, plus the amount from Schedule C, line 11)		
Fiduciary		



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 or trusts: 13 Enter the amount from Schedule C, line 11	13.	
Fiduciaries: 14 Enter the amount from Schedule D, fiduciary line, column C	14.	
15 Enter the available carryover of unused credit from preceding period(s)	15.	
16 Total (add lines 12, 13, 14, and 15). Enter this amount on Form IT-201-ATT, line 58, Form IT-203-B, line 44, Form IT-204, line 21 or Form IT-205, line 10	16.	

Need help?

Internet access: www.nystax.gov
Access our Answer Center for answers to frequently-asked questions; check your refund status; check your estimated tax account; download forms, publications; get tax updates and other information.

Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

Refund status: (electronically filed) 1 800 353-0708
(direct deposit) 1 800 321-3213
(all others) 1 800 443-3200

(Automated service for refund status is available 24 hours a day, 7 days a week.)

To order forms and publications: 1 800 462-8100
Personal Income Tax Information Center: 1 800 225-5829
From areas outside the U.S. and outside Canada: (518) 485-6800

Hearing and speech impaired: (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110 (8:00 A.M. to 5:00 P.M., eastern time).

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 1 800 225-5829.

If you need to write, address your letter to:
NYS Tax Department, Personal Income Tax Information Center,
W A Harriman Campus, Albany NY 12227