

Minimum Wage Reimbursement Credit

Tax Law – Article 1, Section 38; Article 9, Section 187-s; Article 9-A, Section 210-B.40; and Article 33, Section 1511(cc)

All filers must enter tax period:

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endina

CT-639

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Legal name of corporation		Employer identification number (EIN)

File this form with your franchise tax return.

#### All filers **must** complete line A.

Α	Are you claiming this credit as a corporation that <b>earned</b> the credit ( a share of the credit from a partnership)? (mark an <b>X</b> in the appropriate	
	C corporations	New York S corporations
	If Yes, complete Schedules A and B and, as applicable, Schedules D and E and Form CT-639-ATT.	If Yes, complete Schedule A and, as applicable, Schedules D and E and Form CT-639-ATT.
	If <i>No</i> , and you are claiming this credit as a corporate partner, complete Schedule A (lines 3 and 4), and Schedules B and C.	If <i>No</i> , and you are claiming this credit as a corporate partner, complete Schedules A (lines 3 and 4) and C.

B Enter the total number of employees claimed for this credit .....

#### Schedule A – Computation of credit (complete Schedules C, D, and E, as applicable, before completing this schedule)

1	Credit for hours worked when the federal minimum wage does not exceed 85% of the		
	NYS minimum wage (from line 19)	1	
2	Credit for hours worked when the federal minimum wage exceeds 85% of the		
	NYS minimum wage (from line 22)	2	
3	Partner: Enter your share of the credit from your partnership(s) from line 14	3	
4	Total credit (add lines 1, 2, and 3; New York S corporations, see instructions)	4	

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

5	Tax due before credits (see instructions)		5	
	Tax credits claimed before this credit (see instructions)			
7	Subtract line 6 from line 5		7	
8	Minimum tax (see instructions)	1	8	
	Credit limitation (subtract line 8 from line 7; if zero or less, enter 0)		9	
10	Credit to be used this tax year (enter the lesser of line 4 or line 9 here and on your franchise tax return) •	1	0	
11	Unused tax credit available as a refund or as an overpayment (subtract line 10 from line 4)	1	1	_
12	Tax credit to be refunded (limited to the amount on line 11; enter here and on your franchise tax return) •	1	2	
13	Amount to be applied as an overpayment to next year's tax (subtract line 12 from line 11;			
	enter here and on your franchise tax return)	1	3	

#### Schedule C – Partnership information (see instructions)

Name of partnership Partnership's EIN			Credit amount allocated	
Total from additional sheet(s), if any				
14 Total credit allocated from partnerships (enter here and on line 3)		14		



# A Name of eligible employee В С D Employee Social security number Hours worked at the work location of eligible employee NYS minimum wage rate ZIP code (see instructions) (first 5 digits only) 17 Add lines 15 and 16 ..... ... • 17 1 35 18 **18** Tax credit rate (\$1.35) .....

## Schedule D – Credit for hours worked when the federal minimum wage does not exceed 85% of the NYS minimum wage (see instructions)



### Schedule E – Credit for hours worked when the federal minimum wage exceeds 85% of the NYS minimum wage (see instructions)

minimum wa	age (see inst	ructions)	1	1						
A Name of eligible employee	A B of eligible employee Employee Soc work nu		C D I security hber of employee the NYS minimum	E NYS minimum hourly wage rate (see instr.)		F Feder minimu hourl wage r (see ins	um ly rate	G Subtra columi from columi (see in:	act n F n n E	H Credit amount (column D × column G)
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