Department of Taxation and Finance

Workers with Disabilities Tax Credit

Tax Law – Article 9-A, Section 210-B.48

CT-644

All filers must enter tax period:

beginning _____ ending _____

Legal name of corporation	Employer identification number (EIN)

Attach to Form CT-3, CT-3-A, or CT-3-S. You must also attach a copy of the final *Certificate of Eligibility* issued by the New York State (NYS) Department of Labor.

All filers **must** complete line A.

A Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership)? (*mark an **X** in the appropriate box; see instructions*) ..... Yes ● ☐ No ☐

C corporations

If *Yes*, complete lines B through E, and Schedules A and/or B, as applicable and Schedules C and D.

If *No*, and you are claiming this credit as a corporate partner, complete Schedules C, D, and E.

New York S corporations

If *Yes*, complete lines B through E, and Schedules A and/or B, as applicable and Schedule C.

If *No*, and you are claiming this credit as a corporate partner, complete Schedules C and E.

B Enter the name and EIN of the business certified by the NYS Department of Labor to participate in the Workers with Disabilities Tax Credit Program.

● Name of certified business _____ ● EIN _____

C Enter the total number of qualified full-time employees claimed for this credit ..... ● _____

D Enter the total number of qualified part-time employees claimed for this credit ..... ● _____

E Enter the allocation year *(see instructions)* ..... ● _____

Schedule A – Computation of credit for qualified full-time employees *(Do not include employees shown in Schedule B. See instructions.)*

A Name of qualified employee	B Qualified employee's social security number	C Qualified employee's hire date	D Qualified employee's termination date, if applicable	E Qualified wages paid *(see instructions)*	F Multiply column E by 15% (.15)	G Enter lesser of column F or $5,000
Total from additional sheet(s) if any.....						

1 Credit for qualified full-time employees *(add column G amounts)* ..... ● **1** _____

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Schedule B – Computation of credit for qualified part-time employees *(Do not include employees shown in Schedule A on page 1. See instructions.)*

A Name of qualified employee	B Qualified employee's social security number	C Qualified employee's hire date	D Qualified employee's termination date, if applicable	E Qualified wages paid *(see instructions)*	F Multiply column E by 10% (.10)	G Enter lesser of column F or $2,500
Total from additional sheet(s) if any						

2 Credit for qualified part-time employees *(add column G amounts)* ● **2**

3 Total credit for all qualified employees *(add lines 1 and 2)* ● **3**

Schedule C – Computation of credit *(see instructions)*

4 **Partner:** Enter your share of the credit from your partnership(s) *(from line 14)* ● **4**

5 Unused credit carried over from previous tax years *(New York S corporations, enter **0**)* ● **5**

6 Total credit *(add lines 3, 4, and 5; New York S corporations, see instructions)* ● **6**

Schedule D – Computation of credit used or carried forward *(New York S corporations do not complete this schedule.)*

7 Tax due before credits *(see instructions)* **7**

8 Tax credits claimed before this credit *(see instructions)* ● **8**

9 Net tax *(subtract line 8 from line 7)* **9**

10 Fixed dollar minimum tax *(see instructions)* **10**

11 Credit limitation *(subtract line 10 from line 9; if zero or less, enter **0**)* ● **11**

12 Credit to be used this tax year *(enter the lesser of line 6 or line 11 here and on your franchise tax return)* ● **12**

13 Unused credit to be carried forward *(subtract line 12 from line 6)* ● **13**

Schedule E – Partnership information *(see instructions)*

Name of partnership	Partnership's EIN	Credit amount allocated
Total from additional sheet(s) if any		

14 Credit allocated from partnerships **14**

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