

Department of Taxation and Finance

Workers with Disabilities Tax Credit

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

# 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.

| Α | Are you claiming this credit as a corporation that <b>earned</b> the credit (not as a corporate partner that    | _  | _ |
|---|-----------------------------------------------------------------------------------------------------------------|----|---|
|   | received a share of the credit from a partnership)? (mark an <b>X</b> in the appropriate box; see instructions) | 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

All filers must enter tax period:

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

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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 |
|---|---------------------------------------------------------------------------------|---|-----|
| с | 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 |   | •   |
| Е | 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<br>Name of<br>qualified employee  | B<br>Qualified employee's<br>social security<br>number | C<br>Qualified<br>employee's<br>hire date | D<br>Qualified<br>employee's<br>termination date,<br>if applicable | E<br>Qualified wages<br>paid<br>(see instructions) | F<br>Multiply<br>column E<br>by 15% (.15) | G<br>Enter lesser<br>of column F<br>or \$5,000 |  |
|-------------------------------------|--------------------------------------------------------|-------------------------------------------|--------------------------------------------------------------------|----------------------------------------------------|-------------------------------------------|------------------------------------------------|--|
|                                     |                                                        |                                           |                                                                    |                                                    |                                           |                                                |  |
|                                     |                                                        |                                           |                                                                    |                                                    |                                           |                                                |  |
|                                     |                                                        |                                           |                                                                    |                                                    |                                           |                                                |  |
|                                     |                                                        |                                           |                                                                    |                                                    |                                           |                                                |  |
|                                     |                                                        |                                           |                                                                    |                                                    |                                           |                                                |  |
|                                     |                                                        |                                           |                                                                    |                                                    |                                           |                                                |  |
|                                     |                                                        |                                           |                                                                    |                                                    |                                           |                                                |  |
|                                     |                                                        |                                           |                                                                    |                                                    |                                           |                                                |  |
|                                     |                                                        |                                           |                                                                    |                                                    |                                           |                                                |  |
|                                     |                                                        |                                           |                                                                    |                                                    |                                           |                                                |  |
| Total from additional sheet(s) if a | any                                                    |                                           |                                                                    |                                                    |                                           |                                                |  |
| 1 Credit for qualified full-time e  | mployees (add column                                   | G amounts)                                |                                                                    |                                                    | • 1                                       |                                                |  |



| Schedule B – Computatio<br>Schedule A c                                 | on of credit for que<br>on page 1. See instru          |                                           | t-time emplo                                                       | yees (Do not i                                     | include employe                           | es shown in                                    |
|-------------------------------------------------------------------------|--------------------------------------------------------|-------------------------------------------|--------------------------------------------------------------------|----------------------------------------------------|-------------------------------------------|------------------------------------------------|
| <b>A</b><br>Name of<br>qualified employee                               | B<br>Qualified employee's<br>social security<br>number | C<br>Qualified<br>employee's<br>hire date | D<br>Qualified<br>employee's<br>termination date,<br>if applicable | E<br>Qualified wages<br>paid<br>(see instructions) | F<br>Multiply<br>column E<br>by 10% (.10) | G<br>Enter lesser<br>of column F<br>or \$2,500 |
|                                                                         |                                                        |                                           |                                                                    |                                                    |                                           |                                                |
|                                                                         |                                                        |                                           |                                                                    |                                                    |                                           |                                                |
|                                                                         |                                                        |                                           |                                                                    |                                                    |                                           |                                                |
|                                                                         |                                                        |                                           |                                                                    |                                                    |                                           |                                                |
| Total from additional sheet(s) if a<br>2 Credit for qualified part-time | •                                                      |                                           |                                                                    |                                                    |                                           |                                                |
| <b>3</b> Total credit for all qualified er                              |                                                        | ,                                         |                                                                    |                                                    |                                           |                                                |
| Schedule C – Computatio                                                 | on of credit (see in                                   | nstructions)                              |                                                                    |                                                    |                                           |                                                |
| 4 Partner: Enter your share of                                          | the credit from your p                                 | artnership(s) <i>(i</i>                   | from line 14)                                                      |                                                    | . • 4                                     |                                                |
| 5 Unused credit carried over fr                                         | om previous tax years                                  | (New York S o                             | corporations, ent                                                  | er <b>0</b> )                                      | . • 5                                     |                                                |
| 6 Total credit (add lines 3, 4, and                                     | 5; New York S corporati                                | ons, see instruct                         | ions)                                                              |                                                    | . • 6                                     |                                                |
| Schedule D – Computation                                                | n of credit used or                                    | carried forv                              | vard (New Yorl                                                     | k S corporations                                   | do not complete                           | this schedule.                                 |
| 7 Tax due before credits (see in                                        | nstructions)                                           |                                           |                                                                    |                                                    |                                           |                                                |

| U  |                                                                                                                 |   |   |   |
|----|-----------------------------------------------------------------------------------------------------------------|---|---|---|
| 9  | Net tax (subtract line 8 from line 7)                                                                           |   | 9 |   |
| 10 | Fixed dollar minimum tax (see instructions)                                                                     | 1 | 0 | - |
| 11 | Credit limitation (subtract line 10 from line 9; if zero or less, enter 0)                                      | 1 | 1 |   |
| 12 | Credit to be used this tax year (enter the lesser of line 6 or line 11 here and on your franchise tax return) • | 1 | 2 |   |
| 13 | Unused credit to be carried forward (subtract line 12 from line 6)                                              | 1 | 3 |   |
|    |                                                                                                                 |   |   |   |

## Schedule E – Partnership information (see instructions)

| Name of partnership                   | Partnership's EIN | Credit amount allocated |
|---------------------------------------|-------------------|-------------------------|
|                                       |                   |                         |
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|                                       |                   |                         |
|                                       |                   |                         |
| Total from additional sheet(s) if any |                   |                         |
| 14 Credit allocated from partnerships | 14                |                         |

