

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 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)	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 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 a	any						
1 Credit for qualified full-time e	mployees (add column	G amounts)			• 1		



Schedule B – Computatio Schedule A c	on of credit for que on page 1. See instru		t-time emplo	yees (Do not i	include employe	es shown in
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 a 2 Credit for qualified part-time	•					
3 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 0)	. • 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
Total from additional sheet(s) if any		
14 Credit allocated from partnerships	14	

