



Employee Training Incentive Program Tax Credit

IT-646

Tax Law – Article 22, Section 606(ddd)

Calendar-year filers, mark an X in the box:

All other filers enter tax period:

| | |
|----------------------|-------------------|
| Beginning (mmddyyyy) | Ending (mmddyyyy) |
| | |

Submit this form with Form IT-201, IT-203, IT-204, or IT-205. You must also submit a copy of the certificate of tax credit issued by Empire State Development (ESD).

| | |
|----------------------------|---------------------------------------|
| Name(s) as shown on return | Identifying number as shown on return |
| | |

Schedule A – Individual (including sole proprietor), partnership, and estate or trust

A Name of the business certified by ESD to participate in the Employee Training Incentive Program (E-TIP) **A**

B Certified business's employer identification number (EIN) **B**

C E-TIP project number from the certificate of tax credit **C**

D Enter the total number of employees included in this claim for credit **D**

E Enter the total number of interns included in this claim for credit **E**

1 E-TIP tax credit (see instructions) **1** .00

Individuals and partnerships: Enter the line 1 amount on line 8.

Fiduciaries: Include the line 1 amount on line 4.

Schedule B – Partner's, shareholder's, or beneficiary's share of credit (see instructions)

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 from that entity, complete the following information for each partnership, New York S corporation, or estate or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

| A Name of entity | B Type | C Employer identification number | D Share of credit |
|----------------------------|------------------|--|-----------------------------|
| | | | .00 |
| | | | .00 |
| | | | .00 |

2 Total column D amounts from additional Form(s) IT-646, if any **2** .00

3 Add column D amounts (including any amount from line 2) **3** .00

Fiduciaries: Include the line 3 amount on line 4.

All others: Enter the line 3 amount on line 9.



Schedule C – Beneficiary’s and fiduciary’s share of credit (see instructions)

4 Total (fiduciaries: add line 1 and line 3) **4** .00

| A Beneficiary’s name (same as on Form IT-205, Schedule C) | B Identifying number | C Share of credit |
|---|--------------------------------|-----------------------------|
| | | .00 |
| | | .00 |
| | | .00 |
| | | .00 |

5 Total column C amounts from additional Form(s) IT-646, if any **5** .00

6 Share of credit allocated to beneficiaries (add column C amounts, including any amount from line 5) **6** .00

7 Fiduciary’s share of credit (subtract line 6 from line 4; enter the result here and on line 10) **7** .00

Schedule D – Computation of credit

| | | | | |
|--|-----------|--|-----------|-----|
| Individuals and partnerships | 8 | Enter the amount from line 1 | 8 | .00 |
| Partners, S corporation shareholders, beneficiaries | 9 | Enter the amount from line 3 | 9 | .00 |
| Fiduciaries | 10 | Enter the amount from line 7 | 10 | .00 |
| | 11 | Total credit (add lines 8, 9, and 10; see instructions) | 11 | .00 |

