



# Farm Workforce Retention Credit

Tax Law – Article 1, Section 42 and Article 22, Section 606(fff)

# IT-647

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

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

All filers **must** complete line A.

**A** Are you claiming this credit as an individual (sole proprietor), partnership, or fiduciary of an estate or trust that **earned** the credit (not as a partner, shareholder, or beneficiary, receiving a share of the credit)? (mark an **X** in the appropriate box; see instructions) ..... Yes  No

If Yes:

**Individual (sole proprietor) and partnership:** Complete lines B, C, and D and Schedules A and D. Also complete and submit Form IT-647-ATT, if applicable.

**Fiduciary:** Complete lines B, C, and D and Schedules A, C, and D. Also complete and submit Form IT-647-ATT, if applicable.

If *No*, and you are claiming this credit passed through to you as a partner in a partnership, shareholder of a New York S corporation, or beneficiary of an estate or trust, complete Schedules B and D. Do **not** complete Schedule A or Form IT-647-ATT.

**B Form IT-201 and Form IT-203 filers:** Complete Worksheet A on page 3 of the instructions.

**Form IT-205 filers:** Complete Worksheet B on page 4 of the instructions.

**Form IT-204 filers:** Complete Worksheet C on page 5 of the instructions.

Is the percentage shown on line 17 of Worksheet A, or line 16 of Worksheet B, or line 15 of Worksheet C at least 0.6667 (66.67%)? (see instructions) ..... Yes  No

If **No**, **stop**: you do not qualify for this credit.

**C** Enter the name, employer identification number (EIN), and physical address of the farm.

Business name		EIN	
Number and street	City	State	ZIP code

**D** Enter the total number of employees claimed for this credit ..... **D**

(continued)





**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 farm workforce retention credit from that entity, complete the following information for each partnership, 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 EIN	D Share of credit
			.00
			.00
			.00
			.00
Total column D amounts from additional sheets, if any .....			.00
<b>6</b> Total (add column D amounts) .....			<b>6</b> .00

**Fiduciaries:** Include the line 6 amount on line 7.  
**All others:** Enter the line 6 amount on line 11.

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

<b>7</b> Total (fiduciaries: add lines 5 and 6) .....	<b>7</b>	.00
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A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of credit
		.00
		.00
		.00
		.00
Total column C amounts from additional sheets, if any .....		.00
<b>8</b> Share of credit allocated to beneficiaries (add column C amounts) .....		<b>8</b> .00
<b>9</b> Fiduciary’s share of credit (subtract line 8 from line 7; enter here and on line 12) .....		<b>9</b> .00

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

<b>Individuals and partnerships</b>	<b>10</b>	Enter the amount from line 5 .....	<b>10</b>	.00
<b>Partners, S corporation shareholders, beneficiaries</b>	<b>11</b>	Enter the amount from line 6 .....	<b>11</b>	.00
<b>Fiduciaries</b>	<b>12</b>	Enter the amount from line 9 .....	<b>12</b>	.00
	<b>13</b>	<b>Total credit</b> (add lines 10 through 12) .....	<b>13</b>	.00

