Department of Taxation and Finance

Employee Training Incentive Program Tax Credit

Tax Law – Article 9-A, Section 210-B.50

CT-646

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 attach a copy of the certificate of tax credit issued by Empire State Development (ESD).

A If you are claiming this credit as a corporate partner, mark an ***X*** in the box ..... ● ☐

B Employee Training Incentive Program (E-TIP) project number from the certificate of tax credit ..... ● _____

C Enter the total number of employees included in this claim for credit ..... ● _____

D Enter the total number of interns included in this claim for credit ..... ● _____

Schedule A – Computation of credit

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

Schedule B – Partnership information *(see instructions)*

A Name of partnership	B Partnership's EIN	C Credit amount allocated	
Total from additional sheet(s), if any ..... ●			

2 Total credit allocated from partnership(s) *(add column C amounts)* ..... ●	**2**		
3 Total credit *(add lines 1 and 2; New York S corporations see instructions)*..... ●	**3**		

Schedule C – Computation of credit used, refunded, or credited as an overpayment to the next tax year

(New York S corporations: Do not complete this schedule.)

4 Tax due before credits *(see instructions)*	**4**		
5 Tax credits claimed before this credit *(see instructions)* ..... ●	**5**		
6 Tax after application of credits *(subtract line 5 from line 4)*	**6**		
7 Fixed dollar minimum tax *(see instructions)*	**7**		
8 Credit limitation *(subtract line 7 from line 6; if line 7 is more than line 6, enter **0**)* ..... ●	**8**		
9 Credit used for this tax year *(enter the lesser of line 3 or line 8 here and on your franchise tax return)*..... ●	**9**		
10 Unused tax credit available as a refund or as an overpayment *(subtract line 9 from line 3)* ..... ●	**10**		
11 Amount of credit to be refunded *(limited to the amount on line 10; enter here and on your franchise tax return)* ●	**11**		
12 Amount of credit to be applied as an overpayment to next year's tax *(subtract line 11 from line 10; enter here and on your franchise tax return)*..... ●	**12**		

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