



Department of Taxation and Finance

Empire State Apprenticeship Tax Credit

Tax Law – Article 22, Section 606(vvv)

IT-650

Submit this form with Form IT-201, IT-203, IT-204, or IT-205. You must also submit a copy of the final certificate of tax credit issued by the New York State Department of Labor (NYS DOL).

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**, complete lines B through I, then complete the following depending on your entity type:

Individuals (sole proprietors) and partnerships: Schedules A and D.

Fiduciary: Schedules A, C, and D.

If **No**, and you are claiming a 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.

Certificate information

On lines B through I below, enter the information from your final certificate of tax credit, Part A.

B Name of the business certified by the NYS DOL to participate in the Empire State Apprenticeship Tax Credit Program **B**

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

D Certificate number **D**

E Allocation year **E**

F Total number of apprentices **without** a mentor **F**

G Total number of apprentices **with** a mentor **G**

H Total number of disadvantaged youth **without** a mentor **H**

I Total number of disadvantaged youth **with** a mentor **I**

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

1 Empire State apprenticeship tax credit (see instructions) **1** .00

Individuals and partnerships: Enter the line 1 amount on line 6.
Fiduciaries: Include the line 1 amount on line 3.

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 EIN	D Certificate number	E Share of credit
				.00
				.00
				.00
Total of column E amounts from additional sheets, if any00

2 Add column E amounts **2** .00

Fiduciaries: Include the line 2 amount on line 3.
All others: Enter the line 2 amount on line 7.

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

3 Total (fiduciaries: add line 1 and line 2) **3** .00

A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of credit
		.00
		.00
		.00
Total of column C amounts from additional sheets, if any00

4 Share of credit allocated to beneficiaries (add column C amounts) **4** .00

5 Fiduciary’s share of credit (subtract line 4 from line 3; enter the result here and on line 8) **5** .00



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

Individuals and partnerships	6	Enter the amount from line 1	6	.00
Partners, S corporation shareholders, beneficiaries	7	Enter the amount from line 2	7	.00
Fiduciaries	8	Enter the amount from line 5	8	.00
	9	Total credit <i>(add lines 6, 7, and 8; see instructions)</i>	9	.00

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