



Department of Taxation and Finance

# Empire State Apprenticeship Tax Credit

Tax Law – Article 9-A, Section 210-B(49)

# CT-650

All filers must enter tax period:

beginning  ending

Legal name of corporation	Employer identification number (EIN)
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Attach to Form CT-3, CT-3-A, or CT-3-S. You must also attach a copy of the final certificate of tax credit issued by the New York State Department of Labor (NYS DOL).

All filers **must** complete line A.

**A** 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)* ..... Yes •  No

### C corporations

If **Yes**, complete lines B through H, and Schedules A, B (line 3), and C.

If **No**, and you are claiming this credit as a corporate partner, complete Schedules B and C.

### New York S corporations

If **Yes**, complete lines B through H and Schedules A and B (line 3).

If **No**, and you are claiming this credit as a corporate partner, complete Schedule B.

## Certificate information

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

**B** Enter the name and EIN of the business certified by the NYS DOL to participate in the Empire State Apprenticeship Tax Credit Program.

Name of certified business	EIN
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**C** Certificate number .....

**D** Allocation year .....

**E** Total number of apprentices **without** a mentor .....

**F** Total number of apprentices **with** a mentor .....

**G** Total number of disadvantaged youth **without** a mentor .....

**H** Total number of disadvantaged youth **with** a mentor .....

## Schedule A – Computation of credit

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

## Schedule B – Partnership information *(see instructions)*

A Name of partnership	B Partnership's EIN	C Certificate number	D Credit amount allocated
<b>Total from additional sheet(s), if any</b> .....			•
<b>2 Total credit allocated from partnership(s)</b> <i>(add column D amounts)</i> .....			• <b>2</b>
<b>3 Total credit</b> <i>(add lines 1 and 2; New York S corporations see instructions)</i> .....			• <b>3</b>

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**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	

