



# Farm Donations to Food Pantries Credit

Tax Law – Article 9-A, Section 210-B(52)

# CT-649

All filers must enter tax period:

beginning  ending

Legal name of corporation	Employer identification number (EIN)
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File this form with your franchise tax return.

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 and C, and Schedules A, B, and D.

If No, and you are claiming this credit as a corporate partner, complete line B, Schedule A (lines 2 and 3), and Schedules B and C.

### New York S corporations

If Yes, complete line C and Schedules A and D.

If No, and you are claiming this credit as a corporate partner, complete Schedule A (lines 2 and 3) and Schedule C.

**B Form CT-3 and CT-3-A filers:** Complete *Line B Worksheet* in the instructions. Is the amount shown on *Line B Worksheet*, line 12, at least 0.6667 (66.67%)? (mark an **X** in the appropriate box; see instructions) ... Yes •  No

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

**C** Enter the name, EIN, and physical address of the farm.

Business name		EIN	
Number and street	City	State	ZIP code

## Schedule A – Computation of credit (complete Schedules C and D, as applicable, before completing this schedule)

1 Farm donations to food pantries credit from line 16 .....	•	<b>1</b>	
2 <b>Partner:</b> Enter your share of the credit from your partnership(s) from line 13 .....	•	<b>2</b>	
3 Total credit (add lines 1 and 2; New York S corporations, see instructions) .....	•	<b>3</b>	

## Schedule B – 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) .....		<b>4</b>	
5 Tax credits claimed before this credit (see instructions) .....	•	<b>5</b>	
6 Subtract line 5 from line 4 .....		<b>6</b>	
7 Fixed dollar minimum tax (see instructions) .....		<b>7</b>	
8 Credit limitation (subtract line 7 from line 6; if zero or less, enter 0) .....	•	<b>8</b>	
9 Credit to be used this tax year (enter the lesser of line 3 or line 8 here and on your franchise tax return) .....	•	<b>9</b>	
10 Unused tax credit available as a refund or as an overpayment (subtract line 9 from line 3) .....	•	<b>10</b>	
11 Tax credit to be refunded (limited to the amount on line 10; enter here and on your franchise tax return) .....	•	<b>11</b>	
12 Amount 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) .....	•	<b>12</b>	



**Schedule C – Partnership information** (see instructions)

A Name of partnership	B Partnership's EIN	C Credit amount allocated
Total column C amounts from additional sheets, if any .....		
<b>13</b> Total credit allocated from partnerships (enter here and on line 2).....		<b>13</b>

**Schedule D – Qualified donations**

Complete columns A through E for each qualified donation.

A Date of qualified donation	B Location of qualified donation (city and state)	C Name of eligible food pantry	D EIN of eligible food pantry	E Fair market value of the qualified donation
Total of column E amounts from additional sheets, if any .....				
<b>14</b> Total of all column E amounts .....				<b>14</b>
<b>15</b> Multiply line 14 by 25% (.25) .....				<b>15</b>
<b>16</b> Enter the lesser of line 15 or 5,000 (enter here and on line 1) .....				<b>16</b>

