



Employer-Provided Childcare Credit

Tax Law – Sections 44, 210-B(53), and 1511(dd)

CT-652

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 Schedules A and C, and if applicable, Schedule D.

If No, and you are claiming this credit as a corporate partner, complete Schedules B and C, and if applicable, Schedule D.

New York S corporations

If Yes, complete Schedule A and if applicable, Schedule D.

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

Schedule A – Computation of credit

Part 1 – Qualified childcare facility expenditures paid or incurred (see instructions)

A Qualified childcare facility's physical address	B Qualified childcare facility expenditures paid or incurred
Total from additional sheets, if any	•
1 Total (add column B amounts)	1
2 Credit rate	2 .25
3 Part 1 credit amount (multiply line 1 by line 2)	3

Part 2 – Qualified childcare resource and referral expenditures paid or incurred (see instructions)

A Employee's first name	B Employee's last name	C Employee's work location Zip code (first 5 digits only)	D Employee's Social Security number	E Qualified childcare resource and referral expenditures paid or incurred
Total from additional sheets, if any				•
4 Total (add column E amounts)				4
5 Credit rate				5 .10
6 Part 2 credit amount (multiply line 4 by line 5)				6



Part 3 – Limitation

7 Total (add Line 3 and Line 6)	•	7	
8 Limitation	•	8	150,000
9 Allowable credit (enter the lesser of line 7 or line 8; enter here and on line 12; New York S corporations, see instr.).....	•	9	

Schedule B – Partnership information (see instructions)

A Name of partnership	B Partnership's EIN	C Credit amount allocated	D Share of recapture
Total from additional sheets, if any			
10 Total credit allocated from partnerships (enter this amount on line 13; New York S corporations, see instructions)		•	10
11 Total recapture allocated from partnerships (enter this amount on line 31; New York S corporations, see instructions)		•	11

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.)

12 Entity level credit (enter the amount from line 9)	•	12	
13 Partner: Enter the amount from line 10	•	13	
14 Total credit (add line 12 and line 13)	•	14	
15 Credit recapture (from line 32)	•	15	
16 Total credit available (see instructions).....	•	16	
17 Tax due before credits (see instructions).....	•	17	
18 Tax credits claimed before this credit (see instructions)	•	18	
19 Subtract line 18 from line 17	•	19	
20 Minimum tax (see instructions).....	•	20	
21 Credit limitation (subtract line 20 from line 19; if zero or less, enter 0).....	•	21	
22 Credit to be used this tax year (enter the lesser of line 16 or line 21 here and on your franchise tax return)	•	22	
23 Unused tax credit available as a refund or as an overpayment (subtract line 22 from line 16)	•	23	
24 Tax credit to be refunded (limited to the amount on line 23; enter here and on your franchise tax return)	•	24	
25 Amount to be applied as an overpayment to next year's tax (subtract line 24 from line 23; enter here and on your franchise tax return)	•	25	

Schedule D – Computation of credit recapture (see instructions)

26 Federal recapture amount on New York property	•	26	
27 Amount of federal credit on New York property originally allowed.....	•	27	
28 Divide line 26 by line 27 (carry result to four decimal places).....	•	28	
29 Amount of New York credit originally allowed.....	•	29	
30 New York recapture amount (multiply line 29 by line 28)	•	30	
31 Share of recapture from partnerships (from line 11)	•	31	
32 Total recapture (add lines 30 and 31; enter here and on line 15; New York S corporations, see instructions) ..	•	32	

