



# Instructions for Form CT-658

## Additional Restaurant Return-to-Work Credit

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### General information

The additional restaurant return-to-work credit was only available for tax years that included December 31, 2022. Use this form if you are required to recapture any or all of the additional restaurant return-to-work credit received for the 2022 tax year.

If you are claiming the additional restaurant return-to-work credit for a tax year that included December 31, 2022, you must file a 2022 Form CT-658, *Additional Restaurant Return-to-Work Credit*.

### Line instructions

#### Recapture of additional restaurant return-to-work credit

If Empire State Development has adjusted or revoked a previously claimed additional restaurant return-to-work credit that you earned directly or from a partnership, enter the certificate number in column A and the amount of credit that was adjusted or revoked in column B.

**Additional forms:** If you have more entries than will fit on the lines provided, submit additional Forms CT-658. Include your name and taxpayer identification number on each form. On the indicated line of the first Form CT-658, include the totals from all additional Forms CT-658. Place the extra forms behind the first Form CT-658 and submit them with your return.

#### Line 1

**C corporations:** Enter this amount as a negative number using a minus sign (-) in the appropriate box of the summary of tax credits claimed sections of your franchise tax return.

**New York S corporations:** Enter this amount on Form CT-34-SH, *New York S Corporation Shareholders' Information Schedule*, and provide your shareholders with their proportionate share of this amount. The shareholder will enter this amount on Form IT-658, *Additional Restaurant Return-to-Work Credit*.