



Department of Taxation and Finance

**Farm Donations to Food Pantries Credit**

Tax Law – Section 210-B(52)

**CT-649**

All filers must enter tax period:

beginning

ending

Legal name of corporation

Employer identification number (EIN)

File this form with Form CT-3, CT-3-A, or CT-3-S.

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** Is your federal gross income from farming at least two-thirds of your excess federal gross income for the tax year? (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: Calculation 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 partnerships 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: Calculation 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>	

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

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

**Schedule D: Qualified donations** *(see instructions)*

Complete columns A through E for each qualified donation.

<b>A</b> Date of qualified donation	<b>B</b> Location of qualified donation <i>(city and state)</i>	<b>C</b> Name of eligible food pantry	<b>D</b> EIN of eligible food pantry	<b>E</b> Fair market value of the qualified donation
Total of column E amounts from additional forms, if any .....				
<b>14</b> Total of all column E amounts .....				<b>14</b>
<b>15</b> Multiply line 14 by 25% (0.25) .....				<b>15</b>
<b>16</b> Enter the lesser of line 15 or 5,000 <i>(enter here and on line 1)</i> .....				<b>16</b>

