

**Farm Donations to Food Pantries Credit**

Tax Law – Section 606(n-2)

IT-649

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return	Identifying number as shown on return

All filers **must** complete line A.

A Are you claiming this credit as an individual (sole proprietor), partnership, or fiduciary of an estate or trust that **earned** the credit (not as a partner, shareholder, or beneficiary, receiving a share of the credit)? (mark an **X** in the appropriate box; see instructions) Yes ☐ No ☐

If Yes:

Individual (sole proprietor): Complete lines B and C, and Schedules A and D.If **No**, complete line B and Schedules B and D.

Fiduciary also complete Schedule C.

Fiduciary: See instructions.**Partnership:** Complete line C and Schedules A and D.

B Is your federal gross income from farming at least two-thirds of excess federal gross income for the tax year? (mark an **X** in the appropriate box; see instructions) Yes ☐ No ☐

Form IT-201 and Form IT-203 filers: If **No**, **stop:** you do not qualify for this credit.**Form IT-205 filers:** See line B instructions.**C** Enter the name, employer identification number (EIN), and physical address of the farm.

Business name		EIN	
Number and street	City	State	ZIP code

(continued)



Schedule A: Qualified donations (see instructions)

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
				.00
				.00
				.00
				.00
				.00
				.00
				.00
Total of column E amounts from additional forms, if any00
1 Total (add column E amounts)				1 .00
2 Multiply line 1 by 25% (0.25)				2 .00
3 Enter the lesser of line 2 or 5000				3 .00

Individuals and partnerships: Enter the line 3 amount on line 8.
Fiduciaries: Include the line 3 amount on line 5.

Schedule B: Partner's, shareholder's, or beneficiary's share of credit (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the farm donations to food pantries credit from that entity, complete the following information for each partnership, S corporation, or estate or trust. For *Type*, enter *P* for partnership, *S* for S corporation, or *ET* for estate or trust.

A Name of entity	B Type	C EIN	D Share of credit
			.00
			.00
			.00
			.00
Total column D amounts from additional forms, if any.....			.00
4 Total (add column D amounts)			4 .00

Fiduciaries: Include the line 4 amount on line 5.
All others: Enter the line 4 amount on line 9.



Schedule C: Beneficiary's and fiduciary's share of credit (see instructions)

5 Total (fiduciaries: add lines 3 and 4)	5	.00
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A Beneficiary's name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of credit
		.00
		.00
		.00
		.00
Total column C amounts from additional forms, if any.....		.00
6 Share of credit allocated to beneficiaries (add column C amounts)00
7 Fiduciary's share of credit (subtract line 6 from line 5; enter here and on line 10)00

Schedule D: Calculation of credit (see instructions)

Individuals and partnerships	8	Enter the amount from line 3	8	.00
Partners, S corporation shareholders, beneficiaries	9	Enter the amount from line 4	9	.00
Fiduciaries	10	Enter the amount from line 7	10	.00
	11	Total credit (add lines 8, 9, and 10)	11	.00

