NEW YORK STATE 2025

Department of Taxation and Finance

Instructions for Form CT-643

Hire a Veteran Credit

CT-643-I

General information

Eligible taxpayers may claim the hire a veteran credit for hiring and employing qualified veterans.

Eligibility

To be eligible for this credit, you must meet **all** of the following requirements:

- you are subject to tax under Tax law Article 9-A, 22 or 33;
- you hire a qualified veteran who begins employment before January 1, 2028; and
- you employ the qualified veteran in New York State for 12 continuous and uninterrupted months (the *12-month period)* in a full-time or part-time position. The 12-month period can span multiple tax years.

You must claim the credit in the tax year in which a qualified veteran completes the 12-month period of employment.

Employee affidavit

To claim the credit, you must have the qualified veteran complete and sign Form DTF-75, *Employee Affidavit for the Hire a Veteran Credit*, on or before the date the veteran begins employment. Form DTF-75 is available on the Tax Department website. You **must** keep the completed Form DTF-75 in your records and make it available to the Tax Department upon request. Do **not** send it to the Tax Department.

Credit information

The credit is equal to 15% of the total amount of wages paid to the qualified veteran during the veteran's first 12-month period of employment, but not more than $15,000 for a veteran in a full-time position, or $7,500 for a veteran in a part-time position.

If the qualified veteran is a disabled veteran, the credit is equal to 20% of the total amount of wages paid to the qualified disabled veteran during the veteran's 12-month period, but not more than $20,000 for a veteran in a full-time position, or $10,000 for a veteran in a part-time position.

Note: This credit is based on the wages paid to the qualified veteran during the veteran's first 12-month period of employment, and, therefore, may only be claimed once for each qualified veteran.

A taxpayer who uses the hiring of a qualified veteran as the basis for this credit may not use this same hiring as the basis for any other credit allowed under Article 9-A, 22, or 33 of the Tax Law.

A taxpayer who discharges an employee and hires a qualified veteran solely for the purpose of qualifying for this credit is not eligible to claim the credit for any qualified veteran.

The amount of credit allowed cannot reduce the tax due to less than the fixed dollar minimum under Article 9-A or the minimum tax due under Article 33. The credit is not allowed against the metropolitan transportation business tax (MTA surcharge) under Article 9-A or 33.

This credit is not refundable. However, any amount of the credit not used in the current tax year may be carried forward to the following three years.

Definitions

A *qualified veteran* is an individual who:

- served on active duty or in the reserves of the United States Army, Navy, Air Force, Space Force, Marine Corps, or Coast Guard, or who served in active military service of the United States as a member of the Army National Guard, Air National Guard, New York Guard, New York Naval Militia, or who served in the active uniformed services of the United States as a member of the commissioned corps of the National Oceanic and Atmospheric Administration or the commissioned corps of the United States Public Health Service, and:
  - who was released from active duty by general or honorable discharge, or
  - received a letter issued by the New York State Division of Veterans' Services verifying that the veteran meets the character of discharge eligibility requirements for all benefits, programs, and services covered under the Restoration of Honor Act, effective on November 12, 2020; and
- is hired in New York State by a qualified taxpayer and begins employment before January 1, 2028; and
- certifies by signed affidavit, under penalty of perjury, that the veteran has not been employed for 35 or more hours during any week in the 180 day period immediately prior to employment by the taxpayer (see *Employee affidavit)*.

A *disabled veteran* is an individual who meets the definition of a qualified veteran and also meets the following qualifications of a disabled veteran as defined in New York State Civil Service Law section 85.1(b):

- the veteran is certified by the United States Department of Veterans Affairs or a military department as entitled to receive disability payments upon the certification by the Department of Veterans Affairs or military department for a disability incurred by the veteran in the course of the veteran's service and in existence at the time of hiring; and
- the certificate of the Department of Veterans Affairs states that:
  - the veteran has been examined by a medical officer of the Department of Veterans Affairs within one year of the date of hiring, and at the time of the examination, the disability described in the certificate was found to exist and the disability is rated 10% or more; or
  - whether or not the veteran has been examined by a medical officer of the Department of Veterans Affairs within one year of the date of hiring, a permanent stabilized condition of disability exists to an extent of 10% or more.

A *full-time position* for the purpose of the credit is a qualified veteran who works for 1,820 or more hours for the 12-month period.

A *part-time position* for the purpose of the credit is a qualified veteran who works for at least 1,040 hours but not more than 1,819 hours for the 12-month period.

Line instructions

Line A – Mark an ***X*** in the appropriate box to determine the parts of this form you need to complete. If you are claiming this credit **both** as a corporation that earned the credit **and** as a corporate partner receiving a share of the credit, mark an ***X*** in the *Yes* box and complete all appropriate schedules on one Form CT-643.

Additional forms – If you have more entries than will fit on the lines provided in Schedules A, B, or C, submit additional Forms CT-643, completing only the necessary schedules. Include your name and taxpayer identification number on each form, and include the totals from all additional Forms CT-643 on the indicated lines. Place the additional forms behind the first Form CT-643 and submit them with your return.

Schedule A – Computation of credit for qualified veterans

Part 1 – Full-time positions

Enter the information for each qualified veteran who worked 1,820 or more hours in their first 12-month period of employment. If needed, see *Additional forms*.

Column C – Enter the beginning and ending dates of the qualified veteran's 12-month period of employment. You must claim the credit for the tax year in which the qualified veteran completes the 12-month period of employment.

Column D – Enter the amount of wages paid to the qualified veteran during the veteran's first 12-month period of employment entered in column C.

Part 2 – Part-time positions

Enter the information for each qualified veteran who worked at least 1,040 hours but not more than 1,819 hours in their first 12-month period of employment. Do **not** include any qualified veteran who worked less than 1,040 hours. If needed, see *Additional forms*.

Column C – Enter the beginning and ending dates of the qualified veteran's first 12-month period of employment. You must claim the credit for the tax year in which the qualified veteran completes the 12-month period of employment.

Column D – Enter the amount of wages paid to the qualified veteran during the veteran's first 12-month period of employment entered in column C.

Schedule B – Computation of credit for qualified disabled veterans

Part 1 – Full-time positions

Enter the information for each qualified disabled veteran who worked 1,820 or more hours during the 12-month period. If needed, see *Additional forms*.

Column C – Enter the beginning and ending dates of the qualified veteran's first 12-month period of employment. You must claim the credit for the tax year in which the qualified veteran completes the 12-month period of employment.

Column D – Enter the amount of wages paid to the qualified disabled veteran during the veteran's first 12-month period of employment entered in column C.

Part 2 – Part-time positions

Enter the information for each qualified disabled veteran who worked at least 1,040 hours but not more than 1,819 hours during the 12-month period. Do **not** include any qualified disabled veteran who worked less than 1,040 hours. If needed, see *Additional forms*.

Column C – Enter the beginning and ending dates of the qualified disabled veteran's first 12-month period of employment. You must claim the credit for the tax year in which the qualified disabled veteran completes the 12-month period of employment.

Column D – Enter the amount of wages paid to the qualified veteran during the veteran's first 12-month period of employment entered in column C.

Schedule C – Partnership information

Complete this schedule only if you were a partner in a partnership and received a share of the hire a veteran credit from that entity. Enter the name, employer identification number (EIN), and credit amount passed through to you from each partnership. Obtain this information from the partnerships allocating the credit to you. If needed, see *Additional Forms*.

Line 5 – New York S corporations: Transfer this amount to the applicable line of Form CT-34-SH, *New York S Corporation Shareholders' Information Schedule*, and provide your shareholders with their pro rata share of this line. The shareholders will file their own Form IT-643, *Hire a Veteran Credit*, to claim this credit on their New York State personal income tax returns.

Schedule D – Computation of credit used or carried forward *(S corporations do not complete this schedule)*

Lines 6 and 9 entries table

If you filed	Enter on line 6 any net recapture of other tax credits, plus the amount from	Enter on line 9 the minimum tax below
Form CT-3	Part 2, line 2	Part 2, line 1c amount
Form CT-3-A	Part 2, line 2	Part 2, line 1c amount
Form CT-33	Line 11	***250***
Form CT-33-A	Line 15	Line 4 **plus** line 12
Form CT-33-NL	Line 5	***250***

Line 6 – Enter your tax due before credits using the *Lines 6 and 9 entries table*.

Line 7 – If you are claiming more than one tax credit for this year, enter the total amount of credits claimed before applying this credit. Otherwise, enter ***0***. You must apply certain credits before this credit. See the instructions for your franchise tax return to determine the order that applies.

Article 9-A filers: See Form CT-600-I, *Instructions for Form CT-600*, *Ordering of Corporation Tax Credits*, for the correct order of credits.

If you are included in a combined return, include any amount of the tax credits being claimed by other members of the combined group, including the hire a veteran credit, that you wish to apply before the credit claimed on this form.

Line 9 – Enter your minimum tax using the *Lines 6 and 9 entries table*.

Line 13 – Enter any unused tax credit included on line 12 that has expired during this tax year and is no longer available to be carried forward.

Note: Any portion of the hire a veteran credit earned in previous tax years that was not deducted can be carried forward for up to three tax years.