

**Credit for Employment of Persons with Disabilities**

Tax Law – Section 606(o)

**IT-251**

Name(s) as shown on return	Identifying number as shown on return
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**Submit this form with Form IT-201, IT-203, IT-204, or IT-205.****Schedule A – Individual (sole proprietor), partnership, and estate or trust** *(see instructions)*

**A** Enter the total number of qualified full-time employees listed in Part 1 that were paid qualified first-year wages and were used for this credit calculation. ....

**B** Enter the total number of qualified full-time employees listed in Part 2 that were paid qualified second-year wages and were used for this credit calculation. ....

**Part 1 – Calculation of credit on qualified first-year wages***(Do not include employees shown in Part 2. Use additional forms if necessary.)*

<b>A</b> Name of qualified employee	<b>B</b> Social Security number of qualified employee	<b>C</b> One-year period for qualified first-year wages <i>(enter beginning and end dates)</i>	<b>D</b> Wages paid during tax year for services rendered during one-year period shown in column C <i>(\$5,000 limit)</i>
			.00
			.00
			.00
			.00

1 Wages paid during tax year for services rendered during one-year period <i>(add column D amounts)</i> .....	<b>1</b>	.00
2 Total from any additional forms IT-251.....	<b>2</b>	.00
3 Tax credit on qualified first-year wages <i>(add lines 1 and 2)</i> .....	<b>3</b>	.00

**Part 2 – Calculation of credit on qualified second-year wages***(Do not include employees shown in Part 1. Use additional forms if necessary.)*

<b>A</b> Name of qualified employee	<b>B</b> Social Security number of qualified employee	<b>C</b> One-year period for qualified second-year wages <i>(enter beginning and end dates)</i>	<b>D</b> Wages paid during tax year for services rendered during one-year period shown in column C <i>(\$5,000 limit)</i>
			.00
			.00
			.00
			.00
			.00

4 Wages paid during tax year for services rendered during one-year period <i>(add column D amounts)</i> .....	<b>4</b>	.00
5 Total from any additional forms IT-251.....	<b>5</b>	.00
6 Tax credit on qualified second-year wages <i>(add lines 4 and 5)</i> .....	<b>6</b>	.00
7 Total tax credit <i>(add lines 3 and 6)</i> .....	<b>7</b>	.00

**Individual and partnership:** Enter the line 7 amount on Schedule E, line 12.**Fiduciary:** Include the line 7 amount in the *Total* line of Schedule D, column C.

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**Schedule B – Partnership, S corporation, and estate or trust information** (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 credit for employment of persons with disabilities 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.

Name of partnership, S corporation, or estate or trust	Type	Employer ID number

**Schedule C – Partner's, shareholder's, or beneficiary's share of credit** (see instructions)

<b>Partner</b>	<b>8</b>	Enter your share of the credit from your partnership.....	<b>8</b>	.00
<b>S corporation shareholder</b>	<b>9</b>	Enter your share of the credit from your NY S corporation .....	<b>9</b>	.00
<b>Beneficiary</b>	<b>10</b>	Enter your share of the credit from the estate or trust.....	<b>10</b>	.00
	<b>11</b>	<b>Total</b> (add lines 8, 9, and 10) .....	<b>11</b>	.00

**Fiduciary:** Include the line 11 amount in the *Total* line of Schedule D, column C.

**All others:** Enter the line 11 amount on Schedule E, line 13.

**Schedule D – Beneficiary's and fiduciary's share of credit**

<b>A</b> Beneficiary's name - same as on Form IT-205, Schedule C	<b>B</b> Identifying number	<b>C</b> Share of credit for employment of persons with disabilities
<b>Total</b> (fiduciary, enter the amount from Schedule A, line 7, <b>plus</b> the amount from Schedule C, line 11)		.00
		.00
		.00
Fiduciary		.00

**Schedule E – Calculation of credit** (fiduciaries, do not make entries on lines 12 and 13)

<b>Individual and partnership</b>	<b>12</b>	Enter the amount from Schedule A, line 7 .....	<b>12</b>	.00
<b>Partner, S corporation shareholder, beneficiary</b>	<b>13</b>	Enter the amount from Schedule C, line 11 .....	<b>13</b>	.00
<b>Fiduciary</b>	<b>14</b>	Enter the amount from Schedule D, <i>Fiduciary</i> line, column C.....	<b>14</b>	.00
	<b>15</b>	Enter the carryover credit from last year's Form IT-251 .....	<b>15</b>	.00
	<b>16</b>	<b>Total credit</b> (add lines 12 through 15).....	<b>16</b>	.00

**Partnership:** Enter the line 16 amount and code **251** on Form IT-204, line 147.

**All others:** Complete Schedule F.

**Schedule F – Application of credit and calculation of carryover**

<b>17</b>	Tax due before credits (see instructions).....	<b>17</b>	.00
<b>18</b>	Credits applied against the tax before this credit (see instructions) .....	<b>18</b>	.00
<b>19</b>	Net tax (subtract line 18 from line 17).....	<b>19</b>	.00
<b>20</b>	Amount of credit used this year (enter the lesser of line 16 or line 19; see instructions).....	<b>20</b>	.00
<b>21</b>	Amount of credit available for carryover to next year (subtract line 20 from line 16) .....	<b>21</b>	.00

