



# Minimum Wage Reimbursement Credit

Tax Law – Article 1, Section 38 and Article 22, Section 606(aaa)

# IT-639

Calendar-year filers, mark an X in the box:

Other filers enter tax period:

beginning  ending

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) and partnership:** Complete Schedules A and D. Also complete and submit Form IT-639-ATT, if applicable.

**Fiduciary:** Complete Schedules A, C, and D. Also complete and submit Form IT-639-ATT, if applicable.

If **No**, and you are claiming this credit passed through to you as a partner in a partnership, shareholder of a New York S corporation, or beneficiary of an estate or trust, complete Schedules B and D. Do **not** complete Schedule A or Form IT-639-ATT.

## Schedule A – Individual (including sole proprietor), partnership, and fiduciary

**B** Enter the name, employer identification number (EIN), and physical address of the business.

Business name		EIN	
Number and street	City	State	ZIP code

**C** Total number of employees claimed for this credit ..... **C**







**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 minimum wage reimbursement 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
9 Total of column D amounts from additional Form(s) IT-639, if any .....			9 00
10 Add column D amounts (including any amount from line 9) .....			10 00

**Fiduciaries:** Include the line 10 amount on line 11.  
**All others:** Transfer the line 10 amount on line 16.

**Schedule C – Beneficiary’s and fiduciary’s share of credit** (see instructions)

11 Total (fiduciaries: add line 8 and line 10) .....	11	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

12 Total of column C amounts from additional Form(s) IT-639, if any .....	12	00
13 Add column C amounts (including any amount from line 12) .....	13	00
14 Fiduciary’s share of credit (subtract line 13 from line 11; enter here and on line 17) .....	14	00

**Schedule D – Computation of credit** (see instructions)

<b>Individuals and partnerships</b>		15 Enter the amount from line 8 .....	15	00
<b>Partners, S corporation shareholders, beneficiaries</b>		16 Enter the amount from line 10 .....	16	00
<b>Fiduciaries</b>		17 Enter the amount from line 14 .....	17	00
		18 <b>Total credit</b> (add lines 15, 16, and 17) .....	18	00

