



Department of Taxation and Finance

Empire State Apprenticeship Tax Credit

Tax Law – Section 606(vvv)

IT-650

Names 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.

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, complete Schedules A and D.
Fiduciary, also complete Schedule C.

If No, complete Schedules B and D.
Fiduciary, also complete Schedule C.

Certificate information

You **must** complete this section **and** submit a **separate** Form IT-650 for each certificate issued by the Department of Labor (DOL).
Submit a copy of the certificate with your return.

Use the information from your final certificate of tax credit, Part A, to complete lines B through I.

B Name of the business certified by the DOL to participate in the Empire State Apprenticeship Tax Credit Program **B**

C Certified business's employer identification number (EIN) **C**

D Certificate number **D**

E Allocation year **E**

F Total number of apprentices **without** a mentor **F**

G Total number of apprentices **with** a mentor **G**

H Total number of disadvantaged youth **without** a mentor **H**

I Total number of disadvantaged youth **with** a mentor **I**

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Schedule A – Individual (including sole proprietor), partnership, and estate or trust

1 Empire State apprenticeship tax credit (<i>see instructions</i>)	1	.00
1a Enter line 1 totals from all additional Forms IT-650	1a	.00
1b Add lines 1 and 1a	1b	.00

Individuals and partnerships: Enter the line 1b amount on line 6.**Fiduciaries:** Include the line 1b amount on line 3.**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 credit from that entity, enter the following information from the certificate you received. 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
Total of column D amounts from any additional Forms IT-65000

2 Add column D amounts	2	.00
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Fiduciaries: Include the line 2 amount on line 3.**All others:** Enter the line 2 amount on line 7.**Schedule C – Beneficiary's and fiduciary's share of credit (*see instructions*)**

3 Total (<i>fiduciaries: add line 1b and line 2</i>)	3	.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
Total of column C amounts from any additional Forms IT-65000

4 Share of credit allocated to beneficiaries (<i>add column C amounts</i>)	4	.00
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5 Fiduciary's share of credit (<i>subtract line 4 from line 3; enter the result here and on line 8</i>)	5	.00
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Schedule D – Calculation of credit *(see instructions)*

Individuals and partnerships	6	Enter the amount from line 1b	6	.00
Partners, S corporation shareholders, beneficiaries	7	Enter the amount from line 2	7	.00
Fiduciaries	8	Enter the amount from line 5	8	.00
	9	Total credit <i>(add lines 6, 7, and 8; see instructions)</i>	9	.00

