



Department of Taxation and Finance

Empire State Apprenticeship Tax Credit

Tax Law – Article 9-A, Section 210-B(49)

CT-650

All filers must enter tax period:

beginning

ending

Legal name of corporation

Employer identification number (EIN)

Attach to Form CT-3, CT-3-A, or CT-3-S. You must also attach a copy of the final certificate of tax credit issued by the New York State Department of Labor (NYS DOL).

All filers **must** complete line A.

- A** Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership)? (mark an **X** in the appropriate box; see instructions) Yes • ☐ No ☐

C corporations

If **Yes**, complete lines B through H, and Schedules A, B (line 3), and C.

If **No**, and you are claiming this credit as a corporate partner, complete Schedules B and C.

New York S corporations

If **Yes**, complete lines B through H and Schedules A and B (line 3).

If **No**, and you are claiming this credit as a corporate partner, complete Schedule B.

Certificate information

On lines B through H below, enter the information from your final certificate of tax credit, Part A.

- B** Enter the name and EIN of the business certified by the NYS DOL to participate in the Empire State Apprenticeship Tax Credit Program.

Name of certified business

EIN

C Certificate number •

D Allocation year •

E Total number of apprentices **without** a mentor •

F Total number of apprentices **with** a mentor •

G Total number of disadvantaged youth **without** a mentor •

H Total number of disadvantaged youth **with** a mentor •

Schedule A – Computation of credit

1 Empire State apprenticeship tax credit (see instructions) • **1**

Schedule B – Partnership information (see instructions)

A Name of partnership	B Partnership's EIN	C Certificate number	D Credit amount allocated

Total from additional sheet(s), if any •

2 Total credit allocated from partnership(s) (add column D amounts) • **2**

3 Total credit (add lines 1 and 2; New York S corporations see instructions) • **3**

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Schedule C – Computation of credit used, refunded, or credited as an overpayment to the next tax year
(New York S corporations: Do not complete this schedule.)

4 Tax due before credits <i>(see instructions)</i>	4	
5 Tax credits claimed before this credit <i>(see instructions)</i>	5	
6 Tax after application of credits <i>(subtract line 5 from line 4)</i>	6	
7 Fixed dollar minimum tax <i>(see instructions)</i>	7	
8 Credit limitation <i>(subtract line 7 from line 6; if line 7 is more than line 6, enter 0)</i>	8	
9 Credit used for this tax year <i>(enter the lesser of line 3 or line 8 here and on your franchise tax return)</i>	9	
10 Unused tax credit available as a refund or as an overpayment <i>(subtract line 9 from line 3)</i>	10	
11 Amount of credit to be refunded <i>(limited to the amount on line 10; enter here and on your franchise tax return)</i>	11	
12 Amount of credit to be applied as an overpayment to next year's tax <i>(subtract line 11 from line 10; enter here and on your franchise tax return)</i>	12	

