



Department of Taxation and Finance

Farm Donations to Food Pantries Credit

Tax Law – Article 9-A, Section 210-B(52)

CT-649

All filers must enter tax period:

beginning

ending

Legal name of corporation

Employer identification number (EIN)

File this form with your franchise tax return.

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 and C, and Schedules A, B, and D.

If No, and you are claiming this credit as a corporate partner, complete line B, Schedule A (lines 2 and 3), and Schedules B and C.

New York S corporations

If Yes, complete line C and Schedules A and D.

If No, and you are claiming this credit as a corporate partner, complete Schedule A (lines 2 and 3) and Schedule C.

B Form CT-3 and CT-3-A filers: Complete *Line B Worksheet* in the instructions. Is the amount shown on *Line B Worksheet*, line 12, at least 0.6667 (66.67%)? (mark an **X** in the appropriate box; see instructions) ... Yes • ☐ No ☐

If No, **stop**: you do not qualify for this credit.**C** Enter the name, EIN, and physical address of the farm.

Business name		EIN	
Number and street	City	State	ZIP code

Schedule A – Computation of credit (complete Schedules C and D, as applicable, before completing this schedule)

1	Farm donations to food pantries credit from line 16	•	1	
2	Partner: Enter your share of the credit from your partnership(s) from line 13	•	2	
3	Total credit (add lines 1 and 2; New York S corporations, see instructions)	•	3	

Schedule B – 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 (see instructions)	4	
5	Tax credits claimed before this credit (see instructions)	5	
6	Subtract line 5 from line 4	6	
7	Fixed dollar minimum tax (see instructions)	7	
8	Credit limitation (subtract line 7 from line 6; if zero or less, enter 0)	8	
9	Credit to be used this tax year (enter the lesser of line 3 or line 8 here and on your franchise tax return)	9	
10	Unused tax credit available as a refund or as an overpayment (subtract line 9 from line 3)	10	
11	Tax credit to be refunded (limited to the amount on line 10; enter here and on your franchise tax return)	11	
12	Amount to be applied as an overpayment to next year's tax (subtract line 11 from line 10; enter here and on your franchise tax return)	12	

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Schedule C – Partnership information *(see instructions)*

A Name of partnership	B Partnership's EIN	C Credit amount allocated
Total column C amounts from additional sheets, if any		
13 Total credit allocated from partnerships <i>(enter here and on line 2)</i> •		13

Schedule D – Qualified donations

Complete columns A through E for each qualified donation.



A Date of qualified donation	B Location of qualified donation <i>(city and state)</i>	C Name of eligible food pantry	D EIN of eligible food pantry	E Fair market value of the qualified donation
Total of column E amounts from additional sheets, if any				
14 Total of all column E amounts				• 14
15 Multiply line 14 by 25% (.25)				15
16 Enter the lesser of line 15 or 5,000 <i>(enter here and on line 1)</i>				16

