

**Workers with Disabilities Tax Credit**

Tax Law – Article 9-A, Section 210-B.48

CT-644

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 Eligibility* issued by the New York State (NYS) Department of Labor.

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 E, and Schedules A and/or B, as applicable and Schedules C and D.

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

New York S corporations

If **Yes**, complete lines B through E, and Schedules A and/or B, as applicable and Schedule C.

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

- B** Enter the name and EIN of the business certified by the NYS Department of Labor to participate in the Workers with Disabilities Tax Credit Program.

Name of certified business

EIN

- C** Enter the total number of qualified full-time employees claimed for this credit
- D** Enter the total number of qualified part-time employees claimed for this credit
- E** Enter the allocation year (see instructions)

Schedule A – Computation of credit for qualified full-time employees (Do not include employees shown in Schedule B. See instructions.)

A Name of qualified employee	B Qualified employee's Social Security number	C Qualified employee's hire date	D Qualified employee's termination date, if applicable	E Qualified wages paid (see instructions)	F Multiply column E by 15% (.15)	G Enter lesser of column F or 5,000
Total from additional sheet(s) if any.....						
1 Credit for qualified full-time employees (add column G amounts)						1



Schedule C – Computation of credit (see instructions)

4 Partner: Enter your share of the credit from your partnership(s) (from line 16)	•	4		
5 Unused credit carried over from previous tax years (New York S corporations, enter 0)	•	5		
6 Total credit (add lines 3, 4, and 5; New York S corporations, see instructions)	•	6		

Schedule D – Computation of credit used or carried forward *(New York S corporations do not complete this schedule.)*

7	Tax due before credits (see instructions)	7		
8	Tax credits claimed before this credit (see instructions) ●	8		
9	Net tax (subtract line 8 from line 7)	9		
10	Fixed dollar minimum tax (see instructions)	10		
11	Credit limitation (subtract line 10 from line 9; if zero or less, enter 0) ●	11		
12	Credit to be used this tax year (enter the lesser of line 6 or line 11 here and on your franchise tax return) ... ●	12		
13	Unused credit (subtract line 12 from line 6) ●	13		
14	Unused expired tax credit (see instructions) ●	14		
15	Amount of credit available for carryover to next year (subtract line 14 from line 13) ●	15		

Schedule E – Partnership information (see instructions)

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