



Department of Taxation and Finance

Farm Workforce Retention Credit

Tax Law – Article 1, Section 42 and Article 9-A, Section 210-B(51)

CT-647

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, C, D and E, and Schedules A, B, and D and if applicable, Form CT-647-ATT.

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

New York S corporations

If Yes, complete lines B, C, D and E, and Schedules A and D and if applicable, Form CT-647-ATT.

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 Worksheet A in the instructions. Form CT-3-S filers, complete Worksheet B in the instructions. Is the amount shown on line 12 of Worksheet A or on line 14 of Worksheet B at least 0.6667? (see instructions) If you marked an **X** in the No box, **stop**: you do not qualify for this credit. Yes • ☐ No ☐

- C** Enter the name, employer identification number (EIN), and physical address of the farm.

Business name		EIN	
Number and street	City	State	ZIP code

- D** Enter the total number of employees claimed for this credit •
- E** Does line 11 of Worksheet A or line 13 of Worksheet B include more than 50% in income from the sale of wine or cider? (see instructions) Yes • ☐ No ☐

(continued)

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

1 Farm workforce retention credit from line 18	•	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	

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 (enter here and on line 2)	•	13	



[illegible]

14	Total number of eligible farm employees listed in Schedule D (see instructions)	14	
15	Total number of eligible farm employees from Form(s) CT-647-ATT, line A	15	
16	Add lines 14 and 15	16	
17	Tax credit rate (500)	17	500
18	Tax credit (multiply line 16 by line 17; enter here and on line 1)	18	

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