



Department of Taxation and Finance

# Employee Training Incentive Program Tax Credit

Tax Law – Article 9-A, Section 210-B.50

# CT-646

All filers must enter tax period:

beginning  ending

Legal name of corporation	Employer identification number (EIN)
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Attach to Form CT-3, CT-3-A, or CT-3-S.

You must attach a copy of the certificate of tax credit issued by Empire State Development (ESD).

- A** If you are claiming this credit as a corporate partner, mark an **X** in the box ☐
- B** Employee Training Incentive Program (E-TIP) project number from the certificate of tax credit
- C** Enter the total number of employees included in this claim for credit
- D** Enter the total number of interns included in this claim for credit

## Schedule A – Computation of credit

**1** E-TIP tax credit (see instructions) ☐ **1**

## Schedule B – Partnership information (see instructions)

<b>A</b> Name of partnership	<b>B</b> Partnership's EIN	<b>C</b> Credit amount allocated
Total from additional sheet(s), if any		
<b>2</b> Total credit allocated from partnership(s) (add column C amounts)		<b>2</b> <input type="text"/>
<b>3</b> Total credit (add lines 1 and 2; New York S corporations see instructions)		<b>3</b> <input type="text"/>

## 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.)

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

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