



Department of Taxation and Finance

Farm Donations to Food Pantries Credit

Tax Law – 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 Form CT-3, CT-3-A, or CT-3-S.

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 corporationsIf **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 Is your federal gross income from farming at least two-thirds of your excess federal gross income for the tax year? (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: Calculation 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 partnerships from line 13	•	2	
3	Total credit (add lines 1 and 2; New York S corporations, see instructions)	•	3	

Schedule B: Calculation 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)

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

Schedule D: Qualified donations (see instructions)

Complete columns A through E for each qualified donation.

<div></div>	A	B	C	D	E
	Date of qualified donation	Location of qualified donation (city and state)	Name of eligible food pantry	EIN of eligible food pantry	Fair market value of the qualified donation
Total of column E amounts from additional forms, if any					
14 Total of all column E amounts					14
15 Multiply line 14 by 25% (0.25)					15
16 Enter the lesser of line 15 or 5,000 (enter here and on line 1)					16