



Department of Taxation and Finance

Employee Training Incentive Program Tax Credit

Tax Law – 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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File this form with Form CT-3, CT-3-A, or CT-3-S.

You must submit 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
- E** Certificate number

Schedule A – Calculation of credit

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

Schedule B – Partnership information (see instructions)



A Name of partnership	B Partnership's EIN	C Credit amount allocated
Total from additional forms, if any		
2 Total credit allocated from partnership(s) (add column C amounts)	2	
3 Total credit (add lines 1 and 2; New York S corporations see instructions)	3	

Schedule C – 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 Tax after application of credits (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 line 7 is more than line 6, enter 0)	8	
9 Credit used for 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 Amount of credit to be refunded (limited to the amount on line 10; enter here and on your franchise tax return)	11	
12 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)	12	

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