



Recovery Tax Credit

Tax Law – Sections 210-B.53 and 1511(dd)

CT-651

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, CT-3-S, CT-33, CT-33-A, or CT-33-NL.

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 Schedules A, B, and C.If **No**, and you are claiming this credit as a corporate partner, complete Schedules B and C.**New York S corporations**If **Yes**, complete Schedules A and B.If **No**, and you are claiming this credit as a corporate partner, complete Schedule B.**Certificate information**

You **must** complete this section **and** file a **separate** Form CT-651 for each certificate issued by the New York State Office of Addiction Services and Supports (NYS OASAS). **Submit** a copy of the certificate with your return.

- B** Name and EIN of the business certified by the NYS OASAS to participate in the Recovery Tax Credit Program (from your certificate of tax credit).

Name of certified business

EIN

- C** Certificate number (from your certificate of tax credit)

- D** Number of eligible employees for which the recovery tax credit is being claimed

Schedule A – Computation of credit

1 Recovery tax credit (see instructions)	1	
1a Enter the line 1 totals from all additional Forms CT-651	1a	
1b Add lines 1 and 1a	1b	

Schedule B – Partnership information (see instructions)

A Name of partnership	B Partnership's EIN	C Credit amount allocated
Total from any additional Forms CT-651		
2 Total credit allocated from partnership(s) (add column C amounts)	2	
3 Total credit (add lines 1b and 2; New York S corporations, see instructions)	3	



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.)

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 the next year's tax (subtract line 11 from line 10; enter here and on your franchise tax return)	12	

