



Department of Taxation and Finance

# Empire State Apprenticeship Tax Credit

Tax Law – Section 210-B(49)

# CT-650

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 corporations

If **Yes**, complete Schedules A, B (line 3), 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 (line 3).

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-650 for each certificate issued by the Department of Labor (DOL). **Submit** a copy of the certificate with your return.

Use the information from your final certificate of tax credit, Part A, to complete lines B through H.

**B** Enter the name and EIN of the business certified by the DOL to participate in the Empire State Apprenticeship Tax Credit Program.

Name of certified business

EIN

**C** Certificate number .....

**D** Allocation year .....

**E** Total number of apprentices **without** a mentor .....

**F** Total number of apprentices **with** a mentor .....

**G** Total number of disadvantaged youth **without** a mentor .....

**H** Total number of disadvantaged youth **with** a mentor .....

## Schedule A – Calculation of credit

1	Empire State apprenticeship tax credit (see instructions) .....	1	
1a	Enter the line 1 totals from all additional Forms CT-650 .....	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-650 .....			
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	

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**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.)*

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

