



Department of Taxation and Finance

# Farm Workforce Retention Credit

Tax Law – Sections 42 and 210-B(51)

# CT-647

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 lines B through E, and Schedules A, B, and D and if applicable, Form CT-647-ATT.

If **No**, and you are claiming this credit as a corporate partner, complete Schedule A (lines 2 and 3), and Schedules B and C.

## New York S corporations

If **Yes**, complete lines B through E, and Schedules A and D and if applicable, Form CT-647-ATT.

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 federal gross income from all sources in excess of \$30,000 for the tax year? (see instructions) If you marked an **X** in the **No** box, **stop**: you do not qualify for this credit. .... Yes • ☐ No ☐

**C** Enter the name, employer identification number (EIN), and physical address of the farm.

Business name		EIN	
Number and street	City	State	ZIP code

**D** Enter the total number of employees claimed for this credit ..... •

**E** Is more than 50% of your federal gross income from farming from the sale of wine or cider? ..... Yes • ☐ No ☐

(continued)

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**Schedule A: Calculation of credit** (complete Schedules C and D, as applicable, before completing this schedule)

1	Farm workforce retention credit from line 18 .....	•	1	
2	<b>Partner:</b> 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	

**Schedule C: Partnership information** (see instructions)

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: Eligible farm employee information *(see instructions)*

[illegible]

<b>14</b>	Total number of eligible farm employees listed in Schedule D (see instructions) .....	<b>14</b>	
<b>15</b>	Total number of eligible farm employees from Forms CT-647-ATT, line A .....	<b>15</b>	
<b>16</b>	Add lines 14 and 15 .....	<b>16</b>	
<b>17</b>	Tax credit rate (1,200) .....	<b>17</b>	<b>1,200</b>
<b>18</b>	Tax credit (multiply line 16 by line 17; enter here and on line 1) .....	<b>18</b>	

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