



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.)

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

