



Workers with Disabilities Tax Credit

Tax Law – Article 9-A, Section 210-B.48

CT-644

All filers must enter tax period:

beginning

ending

Legal name of corporation

Employer identification number (EIN)

Attach to Form CT-3, CT-3-A, or CT-3-S. You must also attach a copy of the final *Certificate of Eligibility* issued by the New York State (NYS) Department of Labor.

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 and/or B, as applicable and Schedules C and D.

If **No**, and you are claiming this credit as a corporate partner, complete Schedules C, D, and E.

New York S corporations

If **Yes**, complete lines B through E, and Schedules A and/or B, as applicable and Schedule C.

If **No**, and you are claiming this credit as a corporate partner, complete Schedules C and E.

- B** Enter the name and EIN of the business certified by the NYS Department of Labor to participate in the Workers with Disabilities Tax Credit Program.

Name of certified business

EIN

- C** Enter the total number of qualified full-time employees claimed for this credit
- D** Enter the total number of qualified part-time employees claimed for this credit
- E** Enter the allocation year (see instructions)

Schedule A – Computation of credit for qualified full-time employees (Do not include employees shown in Schedule B. See instructions.)

A Name of qualified employee	B Qualified employee's Social Security number	C Qualified employee's hire date	D Qualified employee's termination date, if applicable	E Qualified wages paid (see instructions)	F Multiply column E by 15% (.15)	G Enter lesser of column F or 5,000
Total from additional sheet(s) if any.....						
1 Credit for qualified full-time employees (add column G amounts)						1



Schedule B – Computation of credit for qualified part-time employees (Do not include employees shown in Schedule A on page 1. See instructions.)

A Name of qualified employee	B Qualified employee's Social Security number	C Qualified employee's hire date	D Qualified employee's termination date, if applicable	E Qualified wages paid (see instructions)	F Multiply column E by 10% (.10)	G Enter lesser of column F or 2,500
Total from additional sheet(s) if any.....						
2 Credit for qualified part-time employees (add column G amounts).....						2
3 Total credit for all qualified employees (add lines 1 and 2)						3

Schedule C – Computation of credit (see instructions)

4 Partner: Enter your share of the credit from your partnership(s) (from line 16)	4
5 Unused credit carried over from previous tax years (New York S corporations, enter 0)	5
6 Total credit (add lines 3, 4, and 5; New York S corporations, see instructions)	6

Schedule D – Computation of credit used or carried forward (New York S corporations do not complete this schedule.)

7 Tax due before credits (see instructions)	7
8 Tax credits claimed before this credit (see instructions)	8
9 Net tax (subtract line 8 from line 7)	9
10 Fixed dollar minimum tax (see instructions)	10
11 Credit limitation (subtract line 10 from line 9; if zero or less, enter 0)	11
12 Credit to be used this tax year (enter the lesser of line 6 or line 11 here and on your franchise tax return) ...	12
13 Unused credit (subtract line 12 from line 6)	13
14 Unused expired tax credit (see instructions)	14
15 Amount of credit available for carryover to next year (subtract line 14 from line 13)	15

Schedule E – Partnership information (see instructions)

Name of partnership	Partnership's EIN	Credit amount allocated
Total from additional sheet(s) if any		
16 Credit allocated from partnerships		16