

**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? (see instructions) ..... Yes • ☐ No ☐

(continued)



**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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