PROCESS CODE - 1114C

KEY
Data Captured Fields | Data NOT Captured | Repeating Schedule

DCMT_LCTR_NMBR

NEW YORK STATE 2026

Department of Taxation and Finance

Farm Employer Overtime Credit

Tax Law – §§ 42-a and 210-B(58)

TAX_TYPE_CD

CT-661

All filers must enter tax period:

beginning LIAB_PRD_BEG_DT ending LIAB_PRD_END_DT

File this form with Form CT-3, CT-3-A, or CT-3-S.

Legal name of corporation	Employer identification number (EIN)
LEGAL_NAME	EXT_TP_ID

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 ☐ FOC_CRDT_ERNR_IND FOC_CR_ERNR_NO_IND

C corporations

If you marked *Yes*, complete lines B through H. Also, complete Schedules A, B, and if applicable, Schedule C.

If you marked *No*, and you are claiming this credit as a corporate partner, complete lines B through G, Schedule A, lines 5 through 9, Schedule B and if applicable, line I and Schedule C.

New York S corporations

If you marked *Yes*, complete lines B through H. Also, complete Schedule A.

If you marked *No*, and you are claiming this credit as a corporate partner, complete lines B through G, Schedule A, lines 5 through 9 and if applicable, line I.

Certificate information *(see instructions)*

You **must** complete this section **and** submit a **separate** Form CT-661 for each overtime expense certificate issued by the Department of Agriculture and Markets. **Submit** a copy of the certificates with your return.

B Name of farm employer ..... • **B** FOC_BUS_NAME

C Farm employer taxpayer identification number ..... • **C** FOC_EIN_ID

D Certificate number ..... • **D** FOC_PEO_CERT_NMBR

E Tax year ..... • **E** FOC_TX_YR

F Total number of eligible farm employees paid overtime ..... • **F** FOC_TOT_EMP_NMBR

G Expenses paid by a qualified Professional Employer Organization (PEO) ..... Yes • ☐ No ☐ FOC_ELIG_PEO_IND FOC_ELIG_PEO_N_IND

If you marked *No* on line A, skip line H. *(see instructions)*

H If you marked *Yes* on line A, are you an eligible farmer as determined on the applicable worksheet? .. Yes • ☐ No ☐ FOC_FED_INC_IND FOC_FED_INC_NO_IND

If you marked an ***X*** in the ***No*** box on line H, you do not qualify for the credit. Any amount of advance payment received **must be repaid.** See instructions for line 20.

I If you marked ***No*** on line A and received a share of the credit from an entity that was **not** the entity listed on the certificate, provide the name and EIN of the partnership that you received the credit from.

Partnership Name	Partnership EIN
FOC_PRTNR_NAME	FOC_PRTNR_ID

(continued)

BAR_ID_CODE

591001260099

FOC_ADV_PYMT_IND
FOC_WINE_CIDER_IND
FOC_EMP_NMBR
FOC_FARM_EMP_NMBR

FOC_ADV_PAY_NO_IND
FOC_CERT_NMBR
FOC_STR_1_ADR
FOC_STR_2_ADR
FOC_WIN_CID_NO_IND
FOC_CITY_ADR
FOC_STATE_ADR
FOC_ZIP_5_ADR
FOC_ZIP_4_ADR

Schedule A: Eligible farm employee and overtime paid information and calculation of available credit for the current tax year

1	Enter the certified overtime expense from your overtime expense certificate *(see instructions)*	1	FOC_TOT_ATT_AMT	
2	Overtime reimbursement rate (118%)	2		1.18
3	Tax credit amount *(multiply line 1 by line 2)*	3	FOC_TOT_CR_AMT	
4	Enter the line 3 totals from all additional Forms CT-661, if any	4	FOC_ADDL_CR_AMT	
5	Share of farm employer overtime credit from partnership *(see instructions)*	5	FOC_PRTNR_AMT	
6	Enter the line 5 totals from all additional Forms CT-661, if any	6	FOC_ADDL_B_CR_AMT	
7	Total available credit *(add lines 3 through 6; New York S corporations, see instructions)*	7	FOC_CR_AVL_AMT	
8	Advance payments *(enter amount from line 21)*	8	FOC_ADV_PYMT_AMT	
9	Net credit *(subtract line 8 from line 7, see instructions)*	9	FOC_NET_AMT	

Schedule B: Calculation of credit used, refunded, or credited as an overpayment to the next tax year

10	Tax due before credits *(see instructions)*	10	FOC_TXB4_CR_AMT	
11	Tax credits claimed before this credit *(see instructions)*	11	FOC_OCR_AMT	
12	Subtract line 11 from line 10	12	FOC_TX_AFTCR_AMT	
13	Fixed dollar minimum tax *(see instructions)*	13	FOC_FIX_MIN_AMT	
14	Credit limitation *(subtract line 13 from line 12; if zero or less, enter **0**)*	14	FOC_LMT_AMT	
15	Credit to be used this tax year *(enter the lesser of line 9 or line 14 here and on your franchise tax return)*	15	FOC_USED_AMT	
16	Unused tax credit available as a refund or as an overpayment *(subtract line 15 from line 9)*	16	FOC_UNUSED_AMT	
17	Tax credit to be refunded *(limited to the amount on line 16; enter here and on your franchise tax return)*	17	FOC_RFND_AMT	
18	Amount to apply as an overpayment to next year's tax *(subtract line 17 from line 16; enter here and on your franchise tax return)*	18	FOC_CR_2_NXT_AMT	

Schedule C: Advance payments received

19	Advance payments received *(see instructions)*	19	FOC_PYMT_RCVD_AMT	
20	Advance payments received from farms that did not meet the income test *(see instructions)*	20	FOC_ADV_RCVD_AMT	
21	Total amount of advance payments received *(add lines 19 and 20, enter amount here and on line 8)*	21	FOC_ADV_TOT_AMT	

22	If you entered an amount on line 21, enter the advance payment certificate number *(see instructions)*	22	FOC_PYMT_CERT_NMBR	

CT661PSHIPINFO
pshipFEOInfo
NAME
EIN_ID
CERT_NMBR
AMOUNT
ADV_PYMT_AMT

FOC_ADDL_D_CR_AMT
FOC_ADDL_E_CR_AMT
FOC_PART_D_CR_AMT
FOC_PART_E_CR_AMT

591002260099