



Workers with Disabilities Tax Credit

Tax Law – Article 9-A, § 210-B.48

CT-644

All filers must enter tax period:

beginning

LIAB_PRD_BEG_DT

ending

LIAB_PRD_END_DT

Legal name of corporation

LEGAL_NAME

Employer identification number (EIN)

EXT_TP_ID

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 ☐

WDC_CREDIT_ERNR_IND

WDC_PARTNR_NO_IND

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

WDC_BUS_NAME

EIN

WDC_EIN_ID

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

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% (0.15)	G Enter lesser of column F or 5,000
CT644SCHAQUALFT						
qualFTInfo						
NAME	SSN_NMBR	HIRE_DT	LAST_EMP_DT	WG_PD_AMT	MPLY_15PCT_AMT	LESSER_AMT
Total from additional forms if any						
1 Credit for qualified full-time employees (add column G amounts)						1 WDC_FULL_CR_AMT



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% (0.10)	G Enter lesser of column F or 2,500	
CT644SCHBQUALPT							
qualPTInfo							
NAME	SSN_NMBR	HIRE_DT	LAST_EMP_DT	WG_PD_AMT	MPLY_10PCT_AMT	LESSER_AMT	
Total from additional forms if any							
2 Credit for qualified part-time employees (add column G amounts)						2	WDC_PART_CR_AMT
3 Total credit for all qualified employees (add lines 1 and 2)						3	WDC_TOT_EMP_AMT

Schedule C – Computation of credit (see instructions)

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

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	WDC_TX_B4CR_AMT
8 Tax credits claimed before this credit (see instructions)	8	WDC_OCR_AMT
9 Net tax (subtract line 8 from line 7)	9	WDC_NET_TX_AMT
10 Fixed dollar minimum tax (see instructions)	10	WDC_TAX_LIMIT_AMT
11 Credit limitation (subtract line 10 from line 9; if zero or less, enter 0)	11	WDC_LIM_AMT
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	WDC_USED_AMT
13 Unused credit (subtract line 12 from line 6)	13	WDC_UNUSED_AMT
14 Unused expired tax credit (see instructions)	14	WDC_XPRD_AMT
15 Amount of credit available for carryover to next year (subtract line 14 from line 13)	15	WDC_CRYF_AMT

Schedule E – Partnership information (see instructions)

Name of partnership	Partnership's EIN	Credit amount allocated
CT644PSHIPINFO		
bmfCrdt		
NAME	EIN_ID	AMOUNT
Total from additional forms if any		
16 Credit allocated from partnerships		16 Same as Line 4

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