

Department of Taxation and Finance

Employee Training Incentive Program Tax Credit

Tax Law – Section 210-B.50

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

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

You must submit a copy of the certificate of tax credit issued by Empire State Development (ESD).

- A** If you are claiming this credit as a corporate partner, mark an **X** in the box TIP_PRTNR_IND ☐
- B** Employee Training Incentive Program (E-TIP) project number from the certificate of tax credit TIP_CERT_ID
- C** Enter the total number of employees included in this claim for credit TIP_EMP_NMBR
- D** Enter the total number of interns included in this claim for credit TIP_INTERN_NMBR
- E** Certificate number TIP_CERT_NMBR

Schedule A – Calculation of credit

- 1** E-TIP tax credit (see instructions) **1** TIP_CRDT_AMT

Schedule B – Partnership information (see instructions)

A Name of partnership		B Partnership's EIN	C Credit amount allocated
CT646PSHIPINFO			
prtnShipInfo			
NAME		EIN_ID	AMOUNT
Total from additional forms, if any			TIP_OTH_PSHIP_AMT
2 Total credit allocated from partnership(s) (add column C amounts)		2	TIP_PSHIP_AMT
3 Total credit (add lines 1 and 2; New York S corporations see instructions)		3	TIP_CR_AVL_AMT

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 (see instructions)	4	TIP_TX_B4CR_AMT
5 Tax credits claimed before this credit (see instructions)	5	TIP_OCR_AMT
6 Tax after application of credits (subtract line 5 from line 4)	6	TIP_NET_TX_AMT
7 Fixed dollar minimum tax (see instructions)	7	TIP_FIXED_MIN_AMT
8 Credit limitation (subtract line 7 from line 6; if line 7 is more than line 6, enter 0)	8	TIP_LIM_AMT
9 Credit used for this tax year (enter the lesser of line 3 or line 8 here and on your franchise tax return)	9	TIP_USED_AMT
10 Unused tax credit available as a refund or as an overpayment (subtract line 9 from line 3)	10	TIP_UNUSED_AMT
11 Amount of credit to be refunded (limited to the amount on line 10; enter here and on your franchise tax return)	11	TIP_RFND_AMT
12 Amount of credit 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	TIP_CR_2_NXT_AMT

