

Department of Taxation and Finance

Farm Workforce Retention Credit

Tax Law – §§ 42 and 210-B(51)

CT-647

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.

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 ☐

FWR_CRDT_ERNR_IND

FWR_PRTNR_NO_IND

C corporationsIf **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 If you marked **Yes** on line A, are you an eligible farmer as determined on the applicable worksheet? If you marked **No** on line A, skip line B. (see instructions) If **No**, **stop**: you do not qualify for this credit. Yes • ☐ No ☐

FWR_PCT_THRES_IND

FWR_PCT_NO_IND

C Enter the name, employer identification number (EIN), and physical address of the farm.

Business name		EIN	
FWR_BUS_NAME		FWR_EIN_ID	
Number and street	City	State	ZIP code
FWR_STR_1_ADR	FWR_CITY_ADR	FWR_STATE_ADR	FWR_ZIP_5_ADR
FWR_STR_2_ADR			FWR_ZIP_4_ADR

D Enter the total number of employees claimed for this credit • FWR_EMP_NMBR

E Is more than 50% of your federal gross income from farming from the sale of wine or cider? Yes • ☐ No ☐

FWR_WINE_CIDER_IND

FWR_WNE_CID_NO_IND

(continued)

BAR_ID_CODE

575001260099



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	FWR_CR_AMT
2	Partner: Enter your share of the credit from your partnerships from line 13	•	2	FWR_PRTNR_AMT
3	Total credit (add lines 1, and 2; New York S corporations, see instructions)	•	3	FWR_AVL_AMT

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	FWR_TX_B4CR_AMT
5	Tax credits claimed before this credit (see instructions)	5	FWR_OCR_AMT
6	Subtract line 5 from line 4	6	FWR_TX_AFTCR_AMT
7	Fixed dollar minimum tax (see instructions)	7	FWR_FIXED_MIN_AMT
8	Credit limitation (subtract line 7 from line 6; if zero or less, enter 0)	8	FWR_LIM_AMT
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	FWR_USED_AMT
10	Unused tax credit available as a refund or as an overpayment (subtract line 9 from line 3)	10	FWR_UNUSED_AMT
11	Tax credit to be refunded (limited to the amount on line 10; enter here and on your franchise tax return)	11	FWR_RFND_AMT
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	FWR_CR_2_NXT_AMT

Schedule C: Partnership information (see instructions)

A	B	C
Name of partnership	Partnership's EIN	Credit amount allocated
CT647PSHIPINFO		
bnfCrdt		
NAME	EIN_ID	AMOUNT
Total column C amounts from additional forms, if any.....		
13	Total credit allocated from partnerships (enter here and on line 2).....	• 13 FWR_ALC_PRTNR_AMT

Schedule D: Eligible farm employee information (see instructions)

A Name of eligible farm employee		B Employee work location ZIP code (first 5 digits only)	C Social Security number of eligible farm employee	D Hours worked for the tax year
First name	Last name			
CT647ELIGFRMEMINFO				
eligFrmEmpInfo				
FIRST_NAME	LAST_NAME	ZIP_5_ADR	SSNMBR	HRS_WORK_NMBR

14	Total number of eligible farm employees listed in Schedule D (see instructions)	14	FWR_ELIG_EMP_NMBR
15	Total number of eligible farm employees from Forms CT-647-ATT, line A	15	FWR_ADDL_EMP_NMBR
16	Add lines 14 and 15	16	FWR_EMP_TOT_NMBR
17	Tax credit rate (1,200)	17	1,200
18	Tax credit (multiply line 16 by line 17; enter here and on line 1)	18	FWR_TOT_CR_AMT