



Department of Taxation and Finance

Farm Donations to Food Pantries Credit

Tax Law – § 210-B(52)

CT-649

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 ☐

FDC_CRDT_ERNR_IND

FDC_CR_ERNR_NO_IND

C corporations

If Yes, complete lines B and C, and Schedules A, B, and D.

If No, and you are claiming this credit as a corporate partner, complete line B, Schedule A (lines 2 and 3), and Schedules B and C.

New York S corporations

If Yes, complete line C and Schedules A and D.

If No, and you are claiming this credit as a corporate partner, complete Schedule A (lines 2 and 3) and Schedule C.

B Are you an eligible farmer as determined on the applicable worksheet?

(mark an **X** in the appropriate box; see instructions) Yes • ☐ No ☐

FDC_PCT_THRES_IND

FDC_THRES_NO_IND

If No, **stop**: you do not qualify for this credit.**C** Enter the name, EIN, and physical address of the farm.

Business name FDC_BUS_NAME		EIN FDC_EIN_ID	
Number and street FDC_STR_1_ADR FDC_STR_2_ADR	City FDC_CITY_ADR	State FDC_STATE_ADR	ZIP code FDC_ZIP_5_ADR FDC_ZIP_4_ADR

Schedule A: Calculation of credit (complete Schedules C and D, as applicable, before completing this schedule)

1 Farm donations to food pantries credit from line 16	•	1	FDC_CRDT_AMT
2 Partner: Enter your share of the credit from your partnerships from line 13	•	2	FDC_PRTNR_AMT
3 Total credit (add lines 1 and 2; New York S corporations, see instructions)	•	3	FDC_TOT_CR_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	FDC_TXB4_CR_AMT	
5	Tax credits claimed before this credit (see instructions)	5	FDC_OCR_AMT	
6	Subtract line 5 from line 4	6	FDC_TX_AFT_AMT	
7	Fixed dollar minimum tax (see instructions)	7	FDC_FIX_MIN_AMT	
8	Credit limitation (subtract line 7 from line 6; if zero or less, enter 0)	8	FDC_CR_LMT_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	FDC_USED_AMT	
10	Unused tax credit available as a refund or as an overpayment (subtract line 9 from line 3)	10	FDC_UNUSED_AMT	
11	Tax credit to be refunded (limited to the amount on line 10; enter here and on your franchise tax return)	11	FDC_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	FDC_CR_2_NXT_AMT	



Schedule C: Partnership information (see instructions)

A Name of partnership		B Partnership's EIN	C Credit amount allocated
CT649PSHIPINFO			
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 FDC_PART_CR_AMT

Schedule D: Qualified donations (see instructions)

Complete columns A through E for each qualified donation.

A Date of qualified donation	B Location of qualified donation <i>(city and state)</i>		C Name of eligible food pantry	D EIN of eligible food pantry	E Fair market value of the qualified donation	
CT649QUALDONINFO						
qualDonInfo						
DATE	CTY_ADR	ST_ADR	NAME	EIN_ID	FMV_QUAL_AMT	
Total of column E amounts from additional forms, if any						
14 Total of all column E amounts					14	FDC_QUAL_DNTN_AMT
15 Multiply line 14 by 50% (0.50)					15	FDC_SHR_DNTN_AMT
16 Enter the lesser of line 15 or 20,000 <i>(enter here and on line 1)</i>					16	FDC_LSR_DNTN_AMT

