



Department of Taxation and Finance

Empire State Apprenticeship Tax Credit

Tax Law – Section 210-B(49)

CT-650

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 ☐

ESA_CRDT_ERNR_IND ESA_CR_ERNR_NO_IND

C corporations

If Yes, complete Schedules A, B (line 3), and C.

If No, and you are claiming this credit as a corporate partner, complete Schedules B and C.

New York S corporations

If Yes, complete Schedules A and B (line 3).

If No, and you are claiming this credit as a corporate partner, complete Schedule B.

Certificate information

You **must** complete this section **and** file a **separate** Form CT-650 for each certificate issued by the Department of Labor (DOL). **Submit** a copy of the certificate with your return.

Use the information from your final certificate of tax credit, Part A, to complete lines B through H.

B Enter the name and EIN of the business certified by the DOL to participate in the Empire State Apprenticeship Tax Credit Program.

Name of certified business

ESA_BUS_NAME

EIN

ESA_EIN_ID

C Certificate number ESA_CERT_NMBR**D** Allocation year ESA_ALLOC_YR**E** Total number of apprentices **without** a mentor ESA_APP_NMBR**F** Total number of apprentices **with** a mentor ESA_DISVTG_NMBR**G** Total number of disadvantaged youth **without** a mentor ESA_TOT_NMBR**H** Total number of disadvantaged youth **with** a mentor ESA_YTH_WMNT_NMBR**Schedule A – Calculation of credit**

1 Empire State apprenticeship tax credit (see instructions)	1	ESA_CRDT_AMT
1a Enter the line 1 totals from all additional Forms CT-650	1a	ESA_ADDTL_A_CR_AMT
1b Add lines 1 and 1a	1b	ESA_A_TOT_CR_AMT

Part B – Partnership information (see instructions)

NAME A Name of partnership	EIN_ID B Partnership's EIN	AMOUNT Credit amount allocated
Total from any additional Forms CT-650		ESA_ADDL_B_CR_AMT
2 Total credit allocated from partnership(s) (add column C amounts)	2	ESA_PART_B_CR_AMT
3 Total credit (add lines 1b and 2; New York S corporations see instructions)	3	ESA_TOT_CR_AMT

BAR_ID_CODE

579001260099



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	ESA_TXB4_CR_AMT	
5	Tax credits claimed before this credit (see instructions)	5	ESA_OCR_AMT	
6	Tax after application of credits (subtract line 5 from line 4)	6	ESA_TX_AFT_APL_AMT	
7	Fixed dollar minimum tax (see instructions)	7	ESA_FIX_MIN_AMT	
8	Credit limitation (subtract line 7 from line 6; if line 7 is more than line 6, enter 0)	8	ESA_CR_LMT_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	ESA_USED_AMT	
10	Unused tax credit available as a refund or as an overpayment (subtract line 9 from line 3)	10	ESA_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	ESA_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	ESA_CR_2_NXT_AMT	

