



KEY		
Data Captured Fields	Data NOT Captured	Repeating Schedule

Department of Taxation and Finance

TAX_TYPE_CD

CT-651

Recovery Tax Credit

Tax Law – Sections 210-B.53 and 1511(dd)

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, CT-3-S, CT-33, CT-33-A, or CT-33-NL.

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 ☐

RTC_CRDT_ERNR_IND

RTC_CR_ERNR_NO_IND

C corporations

If Yes, complete Schedules A, B, 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.

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-651 for each certificate issued by the New York State Office of Addiction Services and Supports (NYS OASAS). **Submit** a copy of the certificate with your return.

B Name and EIN of the business certified by the NYS OASAS to participate in the Recovery Tax Credit Program (from your certificate of tax credit).

Name of certified business

RTC_BUS_NAME

EIN

RTC_EIN_ID

C Certificate number (from your certificate of tax credit)

RTC_CERT_NMBR

D Number of eligible employees for which the recovery tax credit is being claimed

RTC_ELIG_EMP_NMBR

Schedule A – Computation of credit

1 Recovery tax credit (see instructions)	1	RTC_CRDT_AMT
1a Enter the line 1 totals from all additional Forms CT-651	1a	RTC_ADDTL_A_CR_AMT
1b Add lines 1 and 1a	1b	RTC_A_TOT_CR_AMT

Schedule B – Partnership information (see instructions)

A Name of partnership	B Partnership's EIN	C Credit amount allocated
CT651PSHIPINFO		
prtnShipInfo		
NAME	EIN_ID	AMOUNT
Total from any additional Forms CT-651		RTC_ADDL_B_CR_AMT
2 Total credit allocated from partnership(s) (add column C amounts)	2	RTC_PRTN_B_CR_AMT
3 Total credit (add lines 1b and 2; New York S corporations, see instructions)	3	RTC_TOT_CR_AMT

BAR_ID_CODE

581001260099



Schedule C – Computation 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	RTC_TXB4_CR_AMT	
5	Tax credits claimed before this credit (see instructions)	5	RTC_OCR_AMT	
6	Tax after application of credits (subtract line 5 from line 4)	6	RTC_TX_AFT_APL_AMT	
7	Fixed dollar minimum tax (see instructions)	7	RTC_FIX_MIN_AMT	
8	Credit limitation (subtract line 7 from line 6; if line 7 is more than line 6, enter 0)	8	RTC_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	RTC_USED_AMT	
10	Unused tax credit available as a refund or as an overpayment (subtract line 9 from line 3)	10	RTC_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	RTC_REND_AMT	
12	Amount of credit to be applied as an overpayment to the next year's tax (subtract line 11 from line 10; enter here and on your franchise tax return)	12	RTC_CR_2_NXT_AMT	

