

Department of Taxation and Finance

Employer-Provided Childcare Credit

Tax Law – §§ 44, 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 ☐

C corporations

If Yes, complete Schedules A and C, and if applicable, Schedule D.

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

New York S corporations

If Yes, complete Schedule A, and if applicable, Schedule D.

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

Schedule A: Calculation of credit**Part 1: Qualified childcare facility expenditures paid or incurred** (see instructions)

A Qualified childcare facility's physical address					B Qualified childcare facility expenditures paid or incurred	
CT652QUALCHLDCREXP						
qualChldCrInfo		NAME			AMOUNT	
		MAIL_LN_1_ADR	MAIL_LN_2_ADR			
		MAIL_CITY_ADR	MAIL_STATE_ADR	MAIL_ZIP_5_ADR	MAIL_ZIP_4_ADR	
Total of column B amounts from all additional Forms CT-652					•	EPC_ADDL_A_EXP_AMT
1 Total (add column B amounts)					•	1 EPC_PART_A_EXP_AMT
2 Credit rate					•	2 0.80
3 Part 1 credit amount (eligible small businesses: enter the line 1 amount; all others: multiply line 1 by line 2)..					•	3 EPC_P1_CR_AMT

Part 2: Qualified childcare resource and referral expenditures paid or incurred (see instructions)

A Employee's first name	B Employee's last name	C Employee's work location Zip code (first 5 digits only)	D Employee's Social Security number	E Qualified childcare resource and referral expenditures paid or incurred	
CT652QUALCHLDCRRSC					
qualChldCrRscInfo					
EMP_FIRST_NAME	EMP_LAST_NAME	EMP_ZIP_5_ADR	EMP_SS_NMBR	AMOUNT	
Total of column E amounts from all additional Forms CT-652				•	EPC_ADDL_E_EXP_AMT
4 Total (add column E amounts)				•	4 EPC_PART_E_EXP_AMT
5 Credit rate.....				•	5 0.20
6 Part 2 credit amount (multiply line 4 by line 5)				•	6 EPC_P2_CR_AMT



Part 3: Limitation

7	Total (add line 3 and line 6)	7	EPC_P1_P2_CR_AMT	
8	Limitation	8		500,000
9	Allowable credit (enter the lesser of line 7 or line 8; enter here and on line 12; New York S corporations, see instr.)	9	EPC_ALLW_CR_AMT	

Schedule B: Partnership information (see instructions)

A Name of partnership		B Partnership's EIN	C Credit amount allocated		D Share of recapture	
CT652PSHIPINFO						
pShipEPCInfo	NAME	EIN_ID	AMOUNT		SHR_RECAP_AMT	
Total of column C and D amounts from all additional Forms CT-652			EPC_ADDL_B_CR_AMT			
10	Total credit allocated from partnerships (enter this amount on line 13; New York S corporations, see instructions)	10	EPC_PRTN_CR_AMT			
11	Total recapture allocated from partnerships (enter this amount on line 31; New York S corporations, see instructions)	11			EPC_PRTN_RCP_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.)

12	Entity level credit (enter the amount from line 9)	12	EPC_ENT_CR_AMT	
13	Partner: Enter the amount from line 10	13	EPC_PRTN_TOT_AMT	
14	Total credit (add line 12 and line 13)	14	EPC_TOT_CRDT_AMT	
15	Credit recapture (from line 32)	15	EPC_RCP_AMT	
16	Total credit available (see instructions)	16	EPC_TOT_CR_AMT	
17	Tax due before credits (see instructions)	17	EPC_TXB4_CR_AMT	
18	Tax credits claimed before this credit (see instructions)	18	EPC_OCR_AMT	
19	Subtract line 18 from line 17	19	EPC_TX_AFT_AMT	
20	Minimum tax (see instructions)	20	EPC_MIN_TX_AMT	
21	Credit limitation (subtract line 20 from line 19; if zero or less, enter 0)	21	EPC_LMT_AMT	
22	Credit to be used this tax year (enter the lesser of line 16 or line 21 here and on your franchise tax return)	22	EPC_USED_AMT	
23	Unused tax credit available as a refund or as an overpayment (subtract line 22 from line 16)	23	EPC_UNUSED_AMT	
24	Tax credit to be refunded (limited to the amount on line 23; enter here and on your franchise tax return)	24	EPC_RFND_AMT	
25	Amount to be applied as an overpayment to next year's tax (subtract line 24 from line 23; enter here and on your franchise tax return)	25	EPC_CR_2_NXT_AMT	

Schedule D: Calculation of credit recapture (see instructions)

26	Federal recapture amount on New York property (see instructions)	26	EPC_FED_RCP_AMT	
27	Amount of federal credit on New York property originally allowed (see instructions)	27	EPC_FED_NY_CR_AMT	
28	Divide line 26 by line 27 (carry result to four decimal places)	28	EPC_RCP_PCT	
29	Amount of New York credit originally allowed	29	EPC_ORIG_CR_AMT	
30	New York recapture amount (multiply line 29 by line 28)	30	EPC_NY_RCP_AMT	
31	Share of recapture from partnerships (from line 11)	31	EPC_SHR_RCP_AMT	
32	Total recapture (add lines 30 and 31; enter here and on line 15; New York S corporations, see instructions)	32	EPC_TOT_RCP_AMT	