Employee Training Incentive Program Tax Credit

IT-646

Tax Law – Article 22, Section 606(ddd)

NEW YORK STATE 2015

Calendar-year filers, mark an *X* in the box: ☐

All other filers enter tax period:

Beginning *(mmddyyyy)*	Ending *(mmddyyyy)*

Submit this form with Form IT-201, IT-203, IT-204, or IT-205. You must also submit a copy of the certificate of tax credit issued by Empire State Development (ESD).

Name(s) as shown on return	Identifying number as shown on return

Schedule A – Individual (including sole proprietor), partnership, and estate or trust

A Name of the business certified by ESD to participate in the Employee Training Incentive Program (E-TIP) .... **A** _____

B Certified business's employer identification number (EIN) .... **B** _____

C E-TIP project number from the certificate of tax credit .... **C** _____

D Enter the total number of employees included in this claim for credit .... **D** _____

E Enter the total number of interns included in this claim for credit .... **E** _____

1 E-TIP tax credit *(see instructions)* .... **1** |_____|00|

Individuals and partnerships: Enter the line 1 amount on line 8.
Fiduciaries: Include the line 1 amount on line 4.

Schedule B – Partner's, shareholder's, or beneficiary's share of credit *(see instructions)*

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the credit from that entity, complete the following information for each partnership, New York S corporation, or estate or trust. For *Type*, enter *P* for partnership, *S* for S corporation, or *ET* for estate or trust.

A Name of entity	B Type	C Employer identification number	D Share of credit	
				00
				00
				00

2 Total column D amounts from additional Form(s) IT-646, if any................................ **2** |_____|00|

3 Add column D amounts *(including any amount from line 2)* .... **3** |_____|00|

Fiduciaries: Include the line 3 amount on line 4.
All others: Enter the line 3 amount on line 9.

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Schedule C – Beneficiary's and fiduciary's share of credit *(see instructions)*

4 Total *(fiduciaries: add line 1 and line 3)*	**4**	00

A Beneficiary's name *(same as on Form IT-205, Schedule C)*	B Identifying number	C Share of credit
		00
		00
		00
		00

5 Total column C amounts from additional Form(s) IT-646, if any..................	**5**	00
6 Share of credit allocated to beneficiaries *(add column C amounts, including any amount from line 5)*	**6**	00
7 Fiduciary's share of credit *(subtract line 6 from line 4; enter the result here and on line 10)*	**7**	00

Schedule D – Computation of credit

Individuals and partnerships	**8**	Enter the amount from line 1	**8**	00
Partners, S corporation shareholders, beneficiaries	**9**	Enter the amount from line 3	**9**	00
Fiduciaries	**10**	Enter the amount from line 7	**10**	00
	11	**Total credit** *(add lines 8, 9, and 10; see instructions)*	**11**	00