



Department of Taxation and Finance

Employee Training Incentive Program Tax Credit

IT-646

Tax Law – Article 22, Section 606(ddd)

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

