Department of Taxation and Finance

Workers with Disabilities Tax Credit

Tax Law – Article 9-A, Section 210-B.48

CT-644

All filers must enter tax period:

beginning [   ]   ending [   ]

Legal name of corporation	Employer identification number (EIN)

Attach to Form CT-3, CT-3-A, or CT-3-S. You must also attach a copy of the final *Certificate of Eligibility* issued by the New York State (NYS) Department of Labor.

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 lines B through E, and Schedules A and/or B, as applicable and Schedules C and D.

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

New York S corporations

If *Yes*, complete lines B through E, and Schedules A and/or B, as applicable and Schedule C.

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

B Enter the name and EIN of the business certified by the NYS Department of Labor to participate in the Workers with Disabilities Tax Credit Program.

Name of certified business	EIN
●	●

C Enter the total number of qualified full-time employees claimed for this credit .... ● [   ]

D Enter the total number of qualified part-time employees claimed for this credit .... ● [   ]

E Enter the allocation year *(see instructions)* .... ● [   ]

Schedule A – Computation of credit for qualified full-time employees *(Do not include employees shown in Schedule B. See instructions.)*

A Name of qualified employee	B Qualified employee's Social Security number	C Qualified employee's hire date	D Qualified employee's termination date, if applicable	E Qualified wages paid *(see instructions)*	F Multiply column E by 15% (.15)	G Enter lesser of column F or 5,000
Total from additional sheet(s) if any..						
1 Credit for qualified full-time employees *(add column G amounts)* .... ● **1**						

Schedule B – Computation of credit for qualified part-time employees *(Do not include employees shown in Schedule A on page 1. See instructions.)*

A Name of qualified employee	B Qualified employee's Social Security number	C Qualified employee's hire date	D Qualified employee's termination date, if applicable	E Qualified wages paid *(see instructions)*	F Multiply column E by 10% (.10)	G Enter lesser of column F or 2,500

Total from additional sheet(s) if any..

2 Credit for qualified part-time employees *(add column G amounts)*.. ● **2**

3 Total credit for all qualified employees *(add lines 1 and 2)* .... ● **3**

Schedule C – Computation of credit *(see instructions)*

4 Partner: Enter your share of the credit from your partnership(s) *(from line 16)* .... ● **4**

5 Unused credit carried over from previous tax years *(New York S corporations, enter 0)*.................. ● **5**

6 Total credit *(add lines 3, 4, and 5; New York S corporations, see instructions)* .... ● **6**

Schedule D – Computation of credit used or carried forward *(New York S corporations do not complete this schedule.)*

7 Tax due before credits *(see instructions)* **7**
8 Tax credits claimed before this credit *(see instructions)* .... ● **8**
9 Net tax *(subtract line 8 from line 7)* **9**
10 Fixed dollar minimum tax *(see instructions)* **10**
11 Credit limitation *(subtract line 10 from line 9; if zero or less, enter 0)* .... ● **11**
12 Credit to be used this tax year *(enter the lesser of line 6 or line 11 here and on your franchise tax return)* ... ● **12**
13 Unused credit *(subtract line 12 from line 6)* .... ● **13**
14 Unused expired tax credit *(see instructions)* .... ● **14**
15 Amount of credit available for carryover to next year *(subtract line 14 from line 13)* .... ● **15**

Schedule E – Partnership information *(see instructions)*

Name of partnership	Partnership's EIN	Credit amount allocated

Total from additional sheet(s) if any ....

16 Credit allocated from partnerships **16**

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