



# Farm Workforce Retention Credit

Tax Law – Sections 42 and 210-B(51)

# CT-647

All filers must enter tax period:

beginning  ending

Legal name of corporation	Employer identification number (EIN)
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File this form with your franchise tax return.

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, C, D and E, and Schedules A, B, and D and if applicable, Form CT-647-ATT.

If **No**, and you are claiming this credit as a corporate partner, complete Schedule A (lines 2 and 3), and Schedules B and C.

### New York S corporations

If **Yes**, complete lines B, C, D and E, and Schedules A and D and if applicable, Form CT-647-ATT.

If **No**, and you are claiming this credit as a corporate partner, complete Schedule A (lines 2 and 3) and Schedule C.

**B** Form CT-3 and CT-3-A filers, complete Worksheet A in the instructions. Form CT-3-S filers, complete Worksheet B in the instructions. Is the amount shown on line 12 of Worksheet A or on line 14 of Worksheet B at least 0.6667? (see instructions) If you marked an **X** in the **No** box, **stop**: you do not qualify for this credit. .... Yes •  No

**C** Enter the name, employer identification number (EIN), and physical address of the farm.

Business name		EIN	
Number and street	City	State	ZIP code

**D** Enter the total number of employees claimed for this credit ..... •

**E** Does line 11 of Worksheet A or line 13 of Worksheet B include more than 50% in income from the sale of wine or cider? (see instructions) ..... Yes •  No

(continued)



**Schedule A – Computation of credit** (complete Schedules C and D, as applicable, before completing this schedule)

1 Farm workforce retention credit from line 18 .....	•	<b>1</b>	
2 <b>Partner:</b> Enter your share of the credit from your partnership(s) from line 13 .....	•	<b>2</b>	
3 Total credit (add lines 1, and 2; New York S corporations, see instructions) .....	•	<b>3</b>	

**Schedule B – 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) .....		<b>4</b>	
5 Tax credits claimed before this credit (see instructions) .....	•	<b>5</b>	
6 Subtract line 5 from line 4 .....		<b>6</b>	
7 Fixed dollar minimum tax (see instructions) .....		<b>7</b>	
8 Credit limitation (subtract line 7 from line 6; if zero or less, enter 0) .....	•	<b>8</b>	
9 Credit to be used this tax year (enter the lesser of line 3 or line 8 here and on your franchise tax return) .....	•	<b>9</b>	
10 Unused tax credit available as a refund or as an overpayment (subtract line 9 from line 3) .....	•	<b>10</b>	
11 Tax credit to be refunded (limited to the amount on line 10; enter here and on your franchise tax return) .....	•	<b>11</b>	
12 Amount to be applied as an overpayment to next year's tax (subtract line 11 from line 10; enter here and on your franchise tax return) .....	•	<b>12</b>	

**Schedule C – Partnership information** (see instructions)

A Name of partnership	B Partnership's EIN	C Credit amount allocated
Total column C amounts from additional sheets, if any .....		
13 Total credit allocated from partnerships (enter here and on line 2).....		• <b>13</b>



