

Instructions

General information

The restaurant return-to-work credit was only available for the tax years that included December 31, 2021. Use this form if you are required to recapture any or all of the restaurant return-to-work credit received for the 2021 tax year.

If you are claiming the restaurant return-to-work credit for a tax year that included December 31, 2021, you must file a 2021 Form CT-655, *Restaurant Return-to-Work Credit*.

If you received an *Additional Restaurant Return to Work 2022 Certificate of Tax Credit*, see Form CT-658, *Additional Restaurant Return-to-Work Credit*, for filing instructions.

For more information about the program, visit the New York State Empire State Development website at www.esd.ny.gov.

Line instructions

For the *Privacy notification* or if you need help contacting the Tax Department, see Form CT-1, *Supplement to Corporation Tax Instructions*.

Recapture of restaurant return-to-work credit

If Empire State Development has adjusted or revoked a previously claimed restaurant return-to-work credit that you earned directly or from a partnership; enter the certificate number in column A, and the amount of credit that was adjusted or revoked in column B.

Additional forms – If you have more entries than will fit on the lines provided, submit additional Forms CT-655. Include your name and taxpayer identification number on each form, and include the totals from all additional Forms CT-655 on the indicated line. Place the additional forms behind the first Form CT-655 and submit them with your return.

Line 1

C corporations – Enter this amount as a negative number using a minus sign (-), in the appropriate box of the summary of tax credits claimed sections of your franchise tax return.

New York S corporation – Enter this amount on Form CT-34-SH and provide your shareholders with their pro rata share of this amount. The shareholder will enter this amount on Form IT-655, *Restaurant Return-to-Work Credit*.

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