NEW YORK STATE 2022

Department of Taxation and Finance

# Additional Restaurant Return-to-Work Credit

**IT-658**

Tax Law – Section 606(nnn)

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

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

All filers **must** complete line A.

**A** Are you claiming this credit as an individual (sole proprietor), partnership, or fiduciary of an estate or trust that earned the credit (not as a partner, shareholder, or beneficiary, receiving a share of the credit)? *(mark an X in the appropriate box; see instructions)* ........................................... Yes ☐ No ☐

If *Yes*:

**Individual (sole proprietor):** Complete Schedules A, D, and E.

**Partnerships:** Complete Schedules A and D.

**Fiduciary:** Complete Schedules A, and C through E.

If *No*:

**Individual:** Complete Schedules B, D, and E.

**Partnerships:** Complete Schedules B and D.

**Fiduciary:** Complete Schedules B through E.

**All filers:** Complete Schedule F, if applicable.

## Schedule A – Individual (including sole proprietor), partnership, and estate or trust *(see instructions)*

Enter the information from your certificate of tax credit in columns A through E below.

| A<br>Name of entity | B<br>Employer identification number (EIN) | C<br>Employment measurement date | D<br>Certificate number | E<br>Credit |
|---|---|---|---|---|
|  |  |  |  | .00 |
|  |  |  |  | .00 |
|  |  |  |  | .00 |
| Total from additional Form(s) IT-658, if any ........................................................ | | | | .00 |
| **1** Additional restaurant return-to-work credit *(add column E amounts)* ............................................... **1** | | | | .00 |

**Individuals and partnerships:** Enter the line 1 amount on line 6.

**Fiduciaries:** Include the line 1 amount on line 3.

## 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<br>Name of entity | B<br>Type | C<br>EIN | D<br>Certificate number | E<br>Share of credit |
|---|---|---|---|---|
| | | | | .00 |
| | | | | .00 |
| | | | | .00 |
| Total of column E amounts from additional Form(s) IT-658, if any ............................................. | | | | .00 |
| **2** Total *(add column E amounts)* ............................................................................................ | | | **2** | .00 |

**Fiduciaries:** Include the line 2 amount on line 3.
**All others:** Enter the line 2 amount on line 7.

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

| | | |
|---|---|---|
| **3** Total *(fiduciaries: add line 1 and line 2)* ................................................................... | **3** | .00 |

| A<br>Beneficiary's name<br>*(same as on Form IT-205, Schedule C)* | B<br>Identifying number | C<br>Share of credit |
|---|---|---|
| | | .00 |
| | | .00 |
| | | .00 |
| Total of column C amounts from additional Form(s) IT-658, if any ............................................. | | .00 |
| **4** Share of credit allocated to beneficiaries *(add column C amounts)* ............................... | **4** | .00 |
| **5** Fiduciary's share of credit *(subtract line 4 from line 3; enter the result here and on line 8)* ............... | **5** | .00 |

## Schedule D – Computation of credit *(see instructions)*

| | | | | |
|---|---|---|---|---|
| **Individuals and partnerships** | **6** | Enter the amount from line 1 ................................................. | **6** | .00 |
| **Partners, S corporation shareholders, beneficiaries** | **7** | Enter the amount from line 2 ................................................. | **7** | .00 |
| **Fiduciaries** | **8** | Enter the amount from line 5 ................................................. | **8** | .00 |
| | **9** | **Total amount of earned credits** *(add lines 6, 7, and 8; see instructions)* | **9** | .00 |

## Schedule E – Reconciliation of advance payments

| | | |
|---|---|---:|
| **10** Total credit *(enter amount from line 9)* ............................................. | **10** | .00 |
| **11** Additional restaurant return-to-work credit advance payments received *(see instructions)* ........... | **11** | .00 |
| **12** Additional restaurant return-to-work credit *(see instructions)* ........................................ | **12** | .00 |
| **13** Amount of additional restaurant return-to-work credit that was over advanced *(see instructions)* .. | **13** | .00 |

## Schedule F – Recapture of additional restaurant return-to work credit *(see instructions)*

| A<br>Revoked certificate number | B<br>Amount of credit previously claimed |
|---|---:|
| | .00 |
| | .00 |
| | .00 |
| Total of column B amounts from additional Form(s) IT-658, if any ... | .00 |
| **14** Total *(add column B amounts)* ............................................... **14** | .00 |

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