



Department of Taxation and Finance

Employer-Provided Childcare Credit

Tax Law – Sections 44, 210-B.53, and 1511(dd)

CT-652

All filers must enter tax period:

beginning

ending

Legal name of corporation

Employer identification number (EIN)

File this form with Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, or CT-33-NL.

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 Schedules A and C, and if applicable, Schedule D.
If No, and you are claiming this credit as a corporate partner, complete Schedules B and C, and if applicable, Schedule D.

New York S corporations
If Yes, complete Schedule A and if applicable, Schedule D.
If No, and you are claiming this credit as a corporate partner, complete Schedule B, and if applicable, Schedule D.

Schedule A – Computation of credit

Part 1 – Qualified childcare facility expenditures paid or incurred (see instructions)

A Qualified childcare facility's physical address		B Qualified childcare facility expenditures paid or incurred	
Total from any additional Forms CT-652		•	
1 Total (add column B amounts)		• 1	
2 Credit rate		• 2	0.50
3 Part 1 credit amount (multiply line 1 by line 2)		• 3	

Part 2 – Qualified childcare resource and referral expenditures paid or incurred (see instructions)

A Employee's first name	B Employee's last name	C Employee's work location Zip code (first 5 digits only)	D Employee's Social Security number	E Qualified childcare resource and referral expenditures paid or incurred
Total from any additional Forms CT-652				•
4 Total (add column E amounts)				• 4
5 Credit rate				• 5 0.20
6 Part 2 credit amount (multiply line 4 by line 5)				• 6

Part 3 – Limitation

7	Total (add Line 3 and Line 6)	7	
8	Limitation	8	500,000
9	Allowable credit (enter the lesser of line 7 or line 8; enter here and on line 12; New York S corporations, see instr.)	9	

Schedule B – Partnership information (see instructions)

A	B	C	D
Name of partnership	Partnership's EIN	Credit amount allocated	Share of recapture
Total from any additional Forms CT-652			
10	Total credit allocated from partnerships (enter this amount on line 13; New York S corporations, see instructions)	10	
11	Total recapture allocated from partnerships (enter this amount on line 31; New York S corporations, see instructions)	11	

Schedule C – Computation of credit used, refunded, or credited as an overpayment to the next tax year (New York S corporations: do not complete this schedule.)

12	Entity level credit (enter the amount from line 9)	12	
13	Partner: Enter the amount from line 10	13	
14	Total credit (add line 12 and line 13)	14	
15	Credit recapture (from line 32)	15	
16	Total credit available (see instructions)	16	
17	Tax due before credits (see instructions)	17	
18	Tax credits claimed before this credit (see instructions)	18	
19	Subtract line 18 from line 17	19	
20	Minimum tax (see instructions)	20	
21	Credit limitation (subtract line 20 from line 19; if zero or less, enter 0)	21	
22	Credit to be used this tax year (enter the lesser of line 16 or line 21 here and on your franchise tax return)	22	
23	Unused tax credit available as a refund or as an overpayment (subtract line 22 from line 16)	23	
24	Tax credit to be refunded (limited to the amount on line 23; enter here and on your franchise tax return)	24	
25	Amount to be applied as an overpayment to next year's tax (subtract line 24 from line 23; enter here and on your franchise tax return)	25	

Schedule D – Computation of credit recapture (see instructions)

26	Federal recapture amount on New York property	26	
27	Amount of federal credit on New York property originally allowed	27	
28	Divide line 26 by line 27 (carry result to four decimal places)	28	
29	Amount of New York credit originally allowed	29	
30	New York recapture amount (multiply line 29 by line 28)	30	
31	Share of recapture from partnerships (from line 11)	31	
32	Total recapture (add lines 30 and 31; enter here and on line 15; New York S corporations, see instructions)	32	