



Department of Taxation and Finance

# Workers with Disabilities Tax Credit

Tax Law – Article 22, Section 606(zz)

# IT-644

Calendar-year filers, mark an X in the box:

All other filers enter tax period:

|                     |
|---------------------|
| Beginning (mmdyyyy) |
|                     |

|                  |
|------------------|
| Ending (mmdyyyy) |
|                  |

Submit this form with Form IT-201, IT-203, IT-204, or IT-205. You must also submit a copy of the final *Certificate of Eligibility* issued by the New York State (NYS) Department of Labor.

|                            |                                       |
|----------------------------|---------------------------------------|
| 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, complete lines B through F, then complete the following depending on your entity type:

If No, complete Schedules B, D, and E. Fiduciary, also complete Schedule C.

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

**Partnerships:** Schedules A and D.

**Fiduciary:** Schedules A, C, D, and E.

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

**C** Enter the certified business's EIN ..... **C**

**D** Enter the total number of qualified full-time employees claimed for this credit ..... **D**

**E** Enter the total number of qualified part-time employees claimed for this credit ..... **E**

**F** Enter the allocation year (see instructions) ..... **F**

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

**Part 1 – Credit for qualified full-time employees** *(Do not include employees shown in Part 2. See instructions.)*

| A<br>Name of<br>qualified employee                               | B<br>Qualified employee's<br>Social Security number | C<br>Qualified<br>employee's<br>hire date<br><i>(mmddyyyy)</i> | D<br>Qualified<br>employee's<br>termination date,<br>if applicable<br><i>(mmddyyyy)</i> | E<br>Qualified<br>wages paid<br><i>(see instructions)</i> | F<br>Multiply column E<br>by 15% (.15) | G<br>Enter lesser<br>of column F<br>or 5,000 |
|--|---|--|---|---|--|--|
|  |   |  |   | .00   | .00                                    | .00  |
|  |   |  |   | .00   | .00                                    | .00  |
|  |   |  |   | .00   | .00                                    | .00  |
|  |   |  |   | .00   | .00                                    | .00  |
|  |   |  |   | .00   | .00                                    | .00  |
|  |   |  |   | .00   | .00                                    | .00  |
|  |   |  |   | .00   | .00                                    | .00  |
|  |   |  |   | .00   | .00                                    | .00  |
|  |   |  |   | .00   | .00                                    | .00  |
|  |   |  |   | .00   | .00                                    | .00  |
|  |   |  |   | .00   | .00                                    | .00  |
| Total of column G amounts from additional sheet(s), if any ..... |   |  |   |   |  | .00  |
| 1 Add column G amounts .....                                     |   |  |   |   | <b>1</b>                               | .00  |



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

**Part 2 – Credit for qualified part-time employees (Do not include employees shown in Part 1. See instructions.)**

| A<br>Name of qualified employee                                  | B<br>Qualified employee's Social Security number | C<br>Qualified employee's hire date (mmddyyyy) | D<br>Qualified employee's termination date, if applicable (mmddyyyy) | E<br>Qualified wages paid (see instructions) | F<br>Multiply column E by 10% (.10) | G<br>Enter lesser of column F or 2,500 |
|--|--|--|--|--|-------------------------------------|--|
|  |  |  |  | .00  | .00                                 | .00                                    |
|  |  |  |  | .00  | .00                                 | .00                                    |
|  |  |  |  | .00  | .00                                 | .00                                    |
|  |  |  |  | .00  | .00                                 | .00                                    |
|  |  |  |  | .00  | .00                                 | .00                                    |
|  |  |  |  | .00  | .00                                 | .00                                    |
|  |  |  |  | .00  | .00                                 | .00                                    |
|  |  |  |  | .00  | .00                                 | .00                                    |
|  |  |  |  | .00  | .00                                 | .00                                    |
|  |  |  |  | .00  | .00                                 | .00                                    |
|  |  |  |  | .00  | .00                                 | .00                                    |
|  |  |  |  | .00  | .00                                 | .00                                    |
|  |  |  |  | .00  | .00                                 | .00                                    |
|  |  |  |  | .00  | .00                                 | .00                                    |
|  |  |  |  | .00  | .00                                 | .00                                    |
|  |  |  |  | .00  | .00                                 | .00                                    |
|  |  |  |  | .00  | .00                                 | .00                                    |
| Total of column G amounts from additional sheet(s), if any ..... |  |  |  |  |                                     | .00                                    |
| 2 Add column G amounts .....                                     |  |  |  |  | 2                                   | .00                                    |
| 3 Total credit (add lines 1 and 2) .....                         |  |  |  |  | 3                                   | .00                                    |

**Individuals and partnerships:** Enter the line 3 amount on line 8. **Fiduciaries:** Include the line 3 amount on line 5.

**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 – Name of entity  | B – Type | C – EIN | D – Share of credit |
|---|----------|---------|---------------------|
|   |          |         | .00                 |
|   |          |         | .00                 |
|   |          |         | .00                 |
| Total of column D amounts from additional sheet(s), if any..... |          |         | .00                 |
| 4 Add column D amounts .....                                    |          |         | 4                   |
|   |          |         | .00                 |

**Fiduciaries:** Include the line 4 amount on line 5. **All others:** Enter the line 4 amount on line 9.



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

|  |          |     |
|--|----------|-----|
| 5 Total (fiduciaries: add line 3 and line 4) ..... | <b>5</b> | .00 |
|--|----------|-----|

| A<br>Beneficiary’s name (same as on Form IT-205, Schedule C)     | B<br>Identifying number | C<br>Share of credit |
|--|-------------------------|----------------------|
|  |                         | .00                  |
|  |                         | .00                  |
|  |                         | .00                  |
|  |                         | .00                  |
| Total of column C amounts from additional sheet(s), if any ..... |                         | .00                  |

|   |          |     |
|---|----------|-----|
| 6 Share of credit allocated to beneficiaries (add column C amounts) .....                     | <b>6</b> | .00 |
| 7 Fiduciary’s share (subtract line 6 from line 5; enter the result here and on line 10) ..... | <b>7</b> | .00 |

**Schedule D – Computation of credit**

|   |           |   |           |     |
|---|-----------|---|-----------|-----|
| Individuals and partnerships                        | <b>8</b>  | Enter the amount from line 3 .....                            | <b>8</b>  | .00 |
| Partners, S corporation shareholders, beneficiaries | <b>9</b>  | Enter the amount from line 4 .....                            | <b>9</b>  | .00 |
| Fiduciaries   | <b>10</b> | Enter the amount from line 7 .....                            | <b>10</b> | .00 |
|   | <b>11</b> | Enter the carryover credit from last year’s Form IT-644 ..... | <b>11</b> | .00 |
|   | <b>12</b> | <b>Total credit</b> (add lines 8 through 11) .....            | <b>12</b> | .00 |

**Partnerships:** Enter the line 12 amount and code **644** on Form IT-204, line 147.  
**All others:** Complete Schedule E.

**Schedule E – Application of credit and computation of carryover**

|   |           |     |
|---|-----------|-----|
| 13 Tax due before credits (see instructions) .....  | <b>13</b> | .00 |
| 14 Tax credits claimed before this credit (see instructions) .....  | <b>14</b> | .00 |
| 15 Subtract line 14 from line 13 .....  | <b>15</b> | .00 |
| 16 Credit used for the current tax year (enter the amount from line 12 or line 15, whichever is less; see instr.) ..... | <b>16</b> | .00 |
| 17 Amount of credit available for carryover (subtract line 16 from line 12) .....                                       | <b>17</b> | .00 |
| 18 Unused expired tax credit (see instructions) .....   | <b>18</b> | .00 |
| 19 Amount of credit available for carryover to next year (subtract line 18 from line 17) .....                          | <b>19</b> | .00 |

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