



Credit for Employment of Persons with Disabilities

IT-251

Name(s) as shown on return

Identifying number as shown on return

Complete this form if you are claiming a credit for employment of persons with disabilities, and attach it to Form IT-201, IT-203, IT-204, or IT-205.

Schedule A — Individuals (sole proprietors), partnerships, and estates or trusts

Part 1 — Computation of credit on qualified first-year wages

(Do not include employees shown in Part 2. Attach additional sheets if necessary.)

A Qualified employee	B Social security number	C One-year period for qualified first-year wages (beginning date to end date)	D Wages paid during tax year for services rendered during one-year period shown in column C (\$6,000 limit)

1 Wages paid during tax year for services rendered during one-year period (add column D amounts; include column D totals from all attached sheets)	1.		.	
2 Tax credit percentage (35%)	2.		.	35
3 Tax credit on qualified first-year wages (multiply line 1 by line 2)	3.		.	

Part 2 — Computation of credit on qualified second-year wages

(Do not include employees shown in Part 1. Attach additional sheets if necessary.)

A Qualified employee	B Social security number	C One-year period for qualified second-year wages (beginning date to end date)	D Wages paid during tax year for services rendered during one-year period shown in column C (\$6,000 limit)

4 Wages paid during tax year for services rendered during one-year period (add column D amounts; include column D totals from all attached sheets)	4.		.	
5 Tax credit percentage (35%)	5.		.	35
6 Tax credit on qualified second-year wages (multiply line 4 by line 5)	6.		.	
7 Total tax credit (add lines 3 and 6)	7.		.	

Individuals and partnerships — Enter the line 7 amount on Schedule E, line 12.

Fiduciaries — Include the line 7 amount in the *Total* line of Schedule D, column C.



Schedule B — Partnership, S corporation, and estate or trust information

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 for employment of persons with disabilities from that entity, complete the following information for each partnership, S corporation, or estate or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust. You must also complete **Schedule C** or **Schedule D**, whichever applies.

Name of partnership, S corporation, or estate or trust	Type	Employer ID number

Schedule C — Partner's, shareholder's, or beneficiary's share of credit

Partner	8	Enter your share of the credit from your partnership (see instructions)	8.		.	
S corporation shareholder	9	Enter your share of the credit from your NY S corporation (see instr.)	9.		.	
Beneficiary	10	Enter your share of the credit from the fiduciary's Form IT-251, Schedule D, column C	10.		.	
	11	Total (add lines 8, 9, and 10)	11.		.	

Fiduciaries — Include the line 11 amount in the *Total* line of Schedule D, column C.

All others — Enter the line 11 amount on Schedule E, line 13.

Schedule D — Beneficiary's and fiduciary's share of credit

A Beneficiary's name - same as on Form IT-205, Schedule C	B Identifying number	C Share of credit for employment of persons with disabilities
Total (fiduciaries, enter the amount from Schedule A, line 7, plus the amount from Schedule C, line 11)		
Fiduciary		

Schedule E — Computation of credit

Individuals and partnerships	12	Enter the amount from Schedule A, line 7	12.		.	
Partners, S corporation shareholders, beneficiaries	13	Enter the amount from Schedule C, line 11	13.		.	
Fiduciaries	14	Enter the amount from Schedule D, fiduciary line, column C	14.		.	
	15	Enter the available carryover of unused credit from preceding period(s) (see instructions)	15.		.	
	16	Total credit (add lines 12 through 15)	16.		.	

Individuals — Enter the line 16 amount and code **251** on Form IT-201-ATT, line 6, or Form IT-203-ATT, line 7.

Partnerships — Enter the line 16 amount on Form IT-204, line 21.

Fiduciaries — Include the line 16 amount on Form IT-205, line 10.

Schedule F — Application of credit and computation of carryover (if applicable; see instructions)

17	Total credit (from line 16 above)	17.		.	
18	Amount that you applied against your 2005 tax	18.		.	
19	Amount of credit available for carryover to 2006 (subtract line 18 from line 17)	19.		.	

