New York State Department of Taxation and Finance

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.** _____ . **3 5**
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.** _____ . **3 5**
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.

2511110094

Please file this original scannable credit form with the Tax Department.

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.

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 carryover credit from last year's Form IT-251	15.
	16	**Total credit** *(add lines 12 through 15)*	16.

Partnerships — Enter the line 16 amount and code **251** on Form IT-204, line 147.

All others — Complete Schedule F.

Schedule F — Application of credit and computation of carryover

17	Tax due before credits *(see instructions)*	17.
18	Credits applied against the tax before this credit *(see instructions)*	18.
19	Net tax *(subtract line 18 from line 17)*	19.
20	Amount of credit used this year *(enter the lesser of line 16 or line 19; see instructions)*	20.
21	Amount of credit available for carryover to next year *(subtract line 20 from line 16)*	21.

Please file this original scannable credit form with the Tax Department.

2512110094