NEW YORK STATE 2016

Department of Taxation and Finance

Employee Training Incentive Program Tax Credit

Tax Law – Article 9-A, Section 210-B.50

CT-646

All filers must enter tax period:

beginning [ ] ending [ ]

Legal name of corporation	Employer identification number (EIN)

Attach to Form CT-3, CT-3-A, or CT-3-S.

You must attach a copy of the certificate of tax credit issued by Empire State Development (ESD).

A If you are claiming this credit as a corporate partner, mark an *X* in the box .... ● [ ]

B Employee Training Incentive Program (E-TIP) project number from the certificate of tax credit .... ● [ ]

C Enter the total number of employees included in this claim for credit .... ● [ ]

D Enter the total number of interns included in this claim for credit .... ● [ ]

Schedule A – Computation of credit

1 E-TIP tax credit *(see instructions)* .... ● **1** [ ]

Schedule B – Partnership information *(see instructions)*

A Name of partnership	B Partnership's EIN	C Credit amount allocated

Total from additional sheet(s), if any .... ● [ ]

2 Total credit allocated from partnership(s) *(add column C amounts)* .... ● **2** [ ]

3 Total credit *(add lines 1 and 2; New York S corporations see instructions)*................................... ● **3** [ ]

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.)

4 Tax due before credits *(see instructions)* .... **4** [ ]

5 Tax credits claimed before this credit *(see instructions)* .... ● **5** [ ]

6 Tax after application of credits *(subtract line 5 from line 4)* .... **6** [ ]

7 Fixed dollar minimum tax *(see instructions)* .... **7** [ ]

8 Credit limitation *(subtract line 7 from line 6; if line 7 is more than line 6, enter 0)* .... ● **8** [ ]

9 Credit used for this tax year *(enter the lesser of line 3 or line 8 here and on your franchise tax return)*......... ● **9** [ ]

10 Unused tax credit available as a refund or as an overpayment *(subtract line 9 from line 3)* .... ● **10** [ ]

11 Amount of credit to be refunded *(limited to the amount on line 10; enter here and on your franchise tax return)* ● **11** [ ]

12 Amount of credit to be applied as an overpayment to next year's tax *(subtract line 11 from line 10; enter here and on your franchise tax return)*... ● **12** [ ]