



Department of Taxation and Finance

Minimum Wage Reimbursement Credit

Tax Law – Article 1, Section 38 and Article 22, Section 606(aaa)

IT-639

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

Other filers enter tax period:

beginning ending

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

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:

Individual (sole proprietor) and partnership: Complete Schedules A and D. Also complete and submit Form IT-639-ATT, if applicable.

Fiduciary: Complete Schedules A, C, and D. Also complete and submit Form IT-639-ATT, if applicable.

If *No*, and you are claiming this credit passed through to you as a partner in a partnership, shareholder of a New York S corporation, or beneficiary of an estate or trust, complete Schedules B and D. Do **not** complete Schedule A or Form IT-639-ATT.

Schedule A – Individual (including sole proprietor), partnership, and fiduciary

B Enter the name, employer identification number (EIN), and physical address of the business.

Business name		EIN	
Number and street	City	State	ZIP code

C Total number of employees claimed for this credit **C**

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Schedule A – Individual (including sole proprietor), partnership, and fiduciary *(continued)*

Part 1 – Credit for hours worked when the federal minimum wage does not exceed 85% of the New York State (NYS) minimum wage *(see instructions)*

A Name of eligible employee		B Employee work location ZIP code <i>(first 5 digits only)</i>	C Social security number of eligible employee	D Hours worked at the NYS minimum wage rate <i>(see instructions)</i>	
First name	Last name				

1 Total number of hours worked <i>(add column D)</i>	1		
2 Total number of hours worked from Form(s) IT-639-ATT, line 1	2		
3 Add lines 1 and 2	3		
4 Tax credit rate (\$1.35)	4	1	35
5 Tax credit <i>(multiply line 3 by line 4)</i>	5		00

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Part 2 – Credit for hours worked when the federal minimum wage exceeds 85% of the NYS minimum wage
(see instructions)

A Name of eligible employee (First initial, last name)	B Employee work location ZIP code (first 5 digits only)	C Social security number of eligible employee	D Hours worked at the NYS minimum wage rate (see instr.)		E NYS minimum hourly wage rate (see instr.)		F Federal minimum hourly wage rate (see instr.)		G Subtract column F from column E (see instr.)		H Credit amount (column D × column G)	
6 Total of column H amounts										6		00
7 Total from Form(s) IT-639-ATT, line 2										7		00
8 Add lines 5, 6, and 7										8		00

Individuals and partnerships: Enter the line 8 amount on line 15.
Fiduciaries: Include the line 8 amount on line 11.



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 minimum wage reimbursement credit 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.

A Name of entity	B Type	C EIN	D Share of credit
			00
			00
			00
9 Total of column D amounts from additional Form(s) IT-639, if any			9 00
10 Add column D amounts (including any amount from line 9)			10 00

Fiduciaries: Include the line 10 amount on line 11.
All others: Transfer the line 10 amount on line 16.

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

11 Total (fiduciaries: add line 8 and line 10)	11	00
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A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of credit
		00
		00
		00
		00

12 Total of column C amounts from additional Form(s) IT-639, if any	12	00
13 Add column C amounts (including any amount from line 12)	13	00
14 Fiduciary’s share of credit (subtract line 13 from line 11; enter here and on line 17)	14	00

Schedule D – Computation of credit (see instructions)

Individuals and partnerships	15	Enter the amount from line 8	15	00
Partners, S corporation shareholders, beneficiaries	16	Enter the amount from line 10	16	00
Fiduciaries	17	Enter the amount from line 14	17	00
	18	Total credit (add lines 15, 16, and 17)	18	00

