NEW YORK STATE 2018

Department of Taxation and Finance

Farm Workforce Retention Credit

Tax Law – Article 1, Section 42 and Article 22, Section 606(fff)

IT-647

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 lines B, C, and D and Schedules A and D. Also complete and submit Form IT-647-ATT, if applicable.

Fiduciary: Complete lines B, C, and D and Schedules A, C, and D. Also complete and submit Form IT-647-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-647-ATT.

B **Form IT-201 and Form IT-203 filers:** Complete Worksheet A on page 3 of the instructions.

Form IT-205 filers: Complete Worksheet B on page 4 of the instructions.

Form IT-204 filers: Complete Worksheet C on page 5 of the instructions.

Is the percentage shown on line 17 of Worksheet A, or line 16 of Worksheet B, or line 15 of Worksheet C at least 0.6667 (66.67%)? *(see instructions)* .... Yes ☐   No ☐

If *No*, **stop:** you do not qualify for this credit.

C Enter the name, employer identification number (EIN), and physical address of the farm.

Business name		EIN	
Number and street	City	State	ZIP code

D Enter the total number of employees claimed for this credit .... **D** [ ]

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Schedule A – Eligible farm employee information

A Name of eligible farm employee		B Employee work location ZIP code *(first 5 digits only)*	C Social security number of eligible farm employee	D Hours worked for the tax year
First name	Last name			

1 Total number of eligible farm employees listed in Schedule A *(see instructions)*	**1**	
2 Total number of eligible farm employees from Form(s) IT-647-ATT, line A	**2**	
3 Add lines 1 and 2	**3**	
4 Tax credit rate (300)	**4**	300
5 Tax credit *(multiply line 3 by line 4)*	**5**	.00

Individuals and partnerships: Enter the line 5 amount on line 10.
Fiduciaries: Include the line 5 amount on line 7.

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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 farm workforce retention 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
			.00
Total column D amounts from additional sheets, if any			.00
6 Total *(add column D amounts)*		**6**	.00

Fiduciaries: Include the line 6 amount on line 7.
All others: Enter the line 6 amount on line 11.

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

7 Total *(fiduciaries: add lines 5 and 6)*		**7**	.00

A Beneficiary's name *(same as on Form IT-205, Schedule C)*	B Identifying number	C Share of credit
		.00
		.00
		.00
		.00
Total column C amounts from additional sheets, if any		.00
8 Share of credit allocated to beneficiaries *(add column C amounts)* **8**		.00
9 Fiduciary's share of credit *(subtract line 8 from line 7; enter here and on line 12)* **9**		.00

Schedule D – Computation of credit *(see instructions)*

Individuals and partnerships	**10**	Enter the amount from line 5	**10**	.00
Partners, S corporation shareholders, beneficiaries	**11**	Enter the amount from line 6..	**11**	.00
Fiduciaries	**12**	Enter the amount from line 9..	**12**	.00
	13	**Total credit** *(add lines 10 through 12)*	**13**	.00