

Department of Taxation and Finance

## **Employee Training Incentive Program Tax Credit**

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

**CT-646** 

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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 ...... 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) Schedule B – Partnership information (see instructions) Name of partnership Partnership's EIN Credit amount allocated Total from additional sheet(s), if any ..... Total credit allocated from partnership(s) (add column C amounts) ..... 3 Total credit (add lines 1 and 2; New York S corporations see instructions)..... 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) Tax credits claimed before this credit (see instructions) 5 Tax after application of credits (subtract line 5 from line 4) 6 7 Fixed dollar minimum tax (see instructions) 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 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).....