



Department of Taxation and Finance

# Empire State Apprenticeship Tax Credit

Tax Law – Article 9-A, Section 210-B(49)

# CT-650

All filers must enter tax period:

beginning  ending

Legal name of corporation	Employer identification number (EIN)
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Attach to Form CT-3, CT-3-A, or CT-3-S. You must also attach a copy of the final certificate of tax credit issued by the New York State Department of Labor (NYS DOL).

All filers **must** complete line A.

**A** Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership)? (mark an **X** in the appropriate box; see instructions) ..... Yes •  No

**C corporations**

If **Yes**, complete lines B through H, and Schedules A, B (line 3), and C.

If **No**, and you are claiming this credit as a corporate partner, complete Schedules B and C.

**New York S corporations**

If **Yes**, complete lines B through H and Schedules A and B (line 3).

If **No**, and you are claiming this credit as a corporate partner, complete Schedule B.

### Certificate information

On lines B through H below, enter the information from your final certificate of tax credit, Part A.

**B** Enter the name and EIN of the business certified by the NYS DOL to participate in the Empire State Apprenticeship Tax Credit Program.

Name of certified business	EIN
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**C** Certificate number .....

**D** Allocation year .....

**E** Total number of apprentices **without** a mentor .....

**F** Total number of apprentices **with** a mentor .....

**G** Total number of disadvantaged youth **without** a mentor .....

**H** Total number of disadvantaged youth **with** a mentor .....

### Schedule A – Computation of credit

**1** Empire State apprenticeship tax credit (see instructions) ..... **1**

### Schedule B – Partnership information (see instructions)

A Name of partnership	B Partnership's EIN	C Certificate number	D Credit amount allocated
Total from additional sheet(s), if any .....			

**2** Total credit allocated from partnership(s) (add column D amounts) ..... **2**

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

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**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.)*

<b>4</b> Tax due before credits <i>(see instructions)</i> .....	<b>4</b>	
<b>5</b> Tax credits claimed before this credit <i>(see instructions)</i> .....	<b>5</b>	
<b>6</b> Tax after application of credits <i>(subtract line 5 from line 4)</i> .....	<b>6</b>	
<b>7</b> Fixed dollar minimum tax <i>(see instructions)</i> .....	<b>7</b>	
<b>8</b> Credit limitation <i>(subtract line 7 from line 6; if line 7 is more than line 6, enter 0)</i> .....	<b>8</b>	
<b>9</b> Credit used for this tax year <i>(enter the lesser of line 3 or line 8 here and on your franchise tax return)</i> .....	<b>9</b>	
<b>10</b> Unused tax credit available as a refund or as an overpayment <i>(subtract line 9 from line 3)</i> .....	<b>10</b>	
<b>11</b> Amount of credit to be refunded <i>(limited to the amount on line 10; enter here and on your franchise tax return)</i> .....	<b>11</b>	
<b>12</b> Amount of credit to be applied as an overpayment to next year's tax <i>(subtract line 11 from line 10; enter here and on your franchise tax return)</i> .....	<b>12</b>	

