



Farm Workforce Retention Credit

Tax Law – Sections 42 and 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, D and E, and Schedules A and D. Also complete and submit Form IT-647-ATT, if applicable.

If **No**, complete Schedules B and D. Do **not** complete Schedule A or Form IT-647-ATT. Fiduciary: Also complete Schedule C.

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

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 19 of Worksheet A, or line 18 of Worksheet B, or line 17 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**

E Does line 18 of Worksheet A, line 17 of Worksheet B, or line 16 of Worksheet C include more than 50% in income from the sale of wine or cider? (see instructions) Yes No

(continued)



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 any00
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
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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
Total column C amounts from additional sheets, if any00
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

