



Department of Taxation and Finance

Farm Donations to Food Pantries Credit

Tax Law – Article 22, Section 606(n-2)

IT-649

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): Complete lines B and C, and Schedules A and D.

If No, complete line B and Schedules B and D.

Fiduciary also complete Schedule C.

Fiduciary: See instructions.

Partnership: Complete line C and Schedules A and D.

B Form IT-201 and Form IT-203 filers: Complete Worksheet A in the instructions.

Form IT-205 filers: Complete Worksheet B in the instructions.

Is the percentage shown on Worksheet A or Worksheet B, line 24, at least 0.6667 (66.67%)? (mark an **X** in the appropriate box; see instructions) Yes No

Form IT-201 and Form IT-203 filers: If No, **stop:** you do not qualify for this credit.

Form IT-205 filers: See line B instructions.

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

Business name		EIN	
Number and street	City	State	ZIP code

(continued)

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Schedule A – Qualified donations

Complete columns A through E for each qualified donation.

A Date of qualified donation	B Location of qualified donation <i>(city and state)</i>	C Name of eligible food pantry	D EIN of eligible food pantry	E Fair market value of the qualified donation
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
Total of column E amounts from additional sheets, if any00
1 Total (add column E amounts)00
2 Multiply line 1 by 25% (.25)00
3 Enter the lesser of line 2 or 500000

Individuals and partnerships: Enter the line 3 amount on line 8.
Fiduciaries: Include the line 3 amount on line 5.

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 donations to food pantries 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
4 Total (add column D amounts)00

Fiduciaries: Include the line 4 amount on line 5.
All others: Enter the line 4 amount on line 9.

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

5 Total (fiduciaries: add lines 3 and 4)	5	.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

6 Share of credit allocated to beneficiaries (add column C amounts)	6	.00
7 Fiduciary’s share of credit (subtract line 6 from line 5; enter here and on line 10)	7	.00

Schedule D – Computation of credit (see instructions)

Individuals and partnerships	8	Enter the amount from line 3	8	.00
Partners, S corporation shareholders, beneficiaries	9	Enter the amount from line 4	9	.00
Fiduciaries	10	Enter the amount from line 7	10	.00
	11	Total credit (add lines 8, 9, and 10)	11	.00

