



# Workers with Disabilities Tax Credit

Tax Law – Article 9-A, Section 210-B.48

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 also attach a copy of the final *Certificate of Eligibility* issued by the New York State (NYS) Department of Labor.

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 E, and Schedules A and/or B, as applicable and Schedules C and D.

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

### New York S corporations

If **Yes**, complete lines B through E, and Schedules A and/or B, as applicable and Schedule C.

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

**B** Enter the name and EIN of the business certified by the NYS Department of Labor to participate in the Workers with Disabilities Tax Credit Program.

Name of certified business [ ] EIN [ ]

**C** Enter the total number of qualified full-time employees claimed for this credit .....

**D** Enter the total number of qualified part-time employees claimed for this credit.....

**E** Enter the allocation year (see instructions) .....

### Schedule A – Computation of credit for qualified full-time employees (Do not include employees shown in Schedule B. See instructions.)

A Name of qualified employee	B Qualified employee's Social Security number	C Qualified employee's hire date	D Qualified employee's termination date, if applicable	E Qualified wages paid (see instructions)	F Multiply column E by 15% (.15)	G Enter lesser of column F or 5,000

Total from additional sheet(s) if any.....

**1** Credit for qualified full-time employees (add column G amounts) .....  **1**



**Schedule B – Computation of credit for qualified part-time employees** (Do not include employees shown in Schedule A on page 1. See instructions.)

A Name of qualified employee	B Qualified employee's Social Security number	C Qualified employee's hire date	D Qualified employee's termination date, if applicable	E Qualified wages paid (see instructions)	F Multiply column E by 10% (.10)	G Enter lesser of column F or 2,500
Total from additional sheet(s) if any.....						
2 Credit for qualified part-time employees (add column G amounts).....						<b>2</b>
3 Total credit for all qualified employees (add lines 1 and 2) .....						<b>3</b>

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

4 Partner: Enter your share of the credit from your partnership(s) (from line 16) .....	<b>4</b>	
5 Unused credit carried over from previous tax years (New York S corporations, enter 0).....	<b>5</b>	
6 Total credit (add lines 3, 4, and 5; New York S corporations, see instructions) .....	<b>6</b>	

**Schedule D – Computation of credit used or carried forward** (New York S corporations do not complete this schedule.)

7 Tax due before credits (see instructions) .....	<b>7</b>	
8 Tax credits claimed before this credit (see instructions) .....	<b>8</b>	
9 Net tax (subtract line 8 from line 7) .....	<b>9</b>	
10 Fixed dollar minimum tax (see instructions) .....	<b>10</b>	
11 Credit limitation (subtract line 10 from line 9; if zero or less, enter 0) .....	<b>11</b>	
12 Credit to be used this tax year (enter the lesser of line 6 or line 11 here and on your franchise tax return) ...	<b>12</b>	
13 Unused credit (subtract line 12 from line 6) .....	<b>13</b>	
14 Unused expired tax credit (see instructions) .....	<b>14</b>	
15 Amount of credit available for carryover to next year (subtract line 14 from line 13) .....	<b>15</b>	

**Schedule E – Partnership information** (see instructions)

Name of partnership	Partnership's EIN	Credit amount allocated
Total from additional sheet(s) if any .....		
16 Credit allocated from partnerships .....		<b>16</b>

