Department of Taxation and Finance

Farm Workforce Retention Credit

Tax Law – Sections 42 and 210-B(51)

CT-647

All filers must enter tax period:

beginning [   ] ending [   ]

Legal name of corporation	Employer identification number (EIN)

File this form with your franchise tax return.

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	**New York S corporations**
If *Yes*, complete lines B, C, D and E, and Schedules A, B, and D and if applicable, Form CT-647-ATT.	If *Yes*, complete lines B, C, D and E, and Schedules A and D and if applicable, Form CT-647-ATT.
If *No*, and you are claiming this credit as a corporate partner, complete Schedule A (lines 2 and 3), and Schedules B and C.	If *No*, and you are claiming this credit as a corporate partner, complete Schedule A (lines 2 and 3) and Schedule C.

B Form CT-3 and CT-3-A filers, complete Worksheet A in the instructions. Form CT-3-S filers, complete Worksheet B in the instructions. Is the amount shown on line 12 of Worksheet A or on line 14 of Worksheet B at least 0.6667? *(see instructions)* If you marked an **X** in the *No* box, **stop**: you do not qualify for this credit. .... Yes • ☐ No ☐

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 .... • [   ]

E Does line 11 of Worksheet A or line 13 of Worksheet B include more than 50% in income from the sale of wine or cider? *(see instructions)* .... Yes • ☐ No ☐

(continued)

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Schedule A – Computation of credit *(complete Schedules C and D, as applicable, before completing this schedule)*

1 Farm workforce retention credit from line 18 ....●	**1**	
2 **Partner:** Enter your share of the credit from your partnership(s) from line 13 ....●	**2**	
3 Total credit *(add lines 1, and 2; New York S corporations, see instructions)* ....●	**3**	

Schedule B – 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)*	**4**	
5 Tax credits claimed before this credit *(see instructions)* ....●	**5**	
6 Subtract line 5 from line 4	**6**	
7 Fixed dollar minimum tax *(see instructions)*	**7**	
8 Credit limitation *(subtract line 7 from line 6; if zero or less, enter 0)* ....●	**8**	
9 Credit to be used this tax year *(enter the lesser of line 3 or line 8 here and on your franchise tax return)* ......●	**9**	
10 Unused tax credit available as a refund or as an overpayment *(subtract line 9 from line 3)* ....●	**10**	
11 Tax credit to be refunded *(limited to the amount on line 10; enter here and on your franchise tax return)* ....●	**11**	
12 Amount 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)* ....●	**12**	

Schedule C – Partnership information *(see instructions)*

A Name of partnership	B Partnership's EIN	C Credit amount allocated
Total column C amounts from additional sheets, if any		
13 Total credit allocated from partnerships *(enter here and on line 2)*...● **13**		

Schedule D – Eligible farm employee information

A Name of eligible farm employee		B Employee work location ZIP code *(first 5 digits only)*	C Social Security number of eligible farm employee	D Hours worked for the tax year
First name	Last name			

14	Total number of eligible farm employees listed in Schedule D *(see instructions)* ....●	**14**	
15	Total number of eligible farm employees from Form(s) CT-647-ATT, line A ....●	**15**	
16	Add lines 14 and 15 ....●	**16**	
17	Tax credit rate (1,200)	**17**	1,200
18	Tax credit *(multiply line 16 by line 17; enter here and on line 1)* ....●	**18**	

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