



Instructions for Form IT-658

Additional Restaurant Return-to-Work Credit

General information

The additional restaurant return-to-work credit was only available for tax years that included December 31, 2022. Use this form if you are required to recapture any or all of the additional restaurant return-to-work credit received for the 2022 tax year.

If you are claiming the additional restaurant return-to-work credit for a tax year that included December 31, 2022, you must file a 2022 Form IT-658, *Additional Restaurant Return-to-Work Credit*.

Line instructions

Recapture of additional restaurant return-to-work credit

If Empire State Development has adjusted or revoked a previously claimed additional restaurant return-to-work credit that you earned directly or from a partnership, enter the certificate number in column A, and the amount of credit that was adjusted or revoked in column B.

Additional forms: If you have more entries than will fit on the lines provided, submit additional Forms IT-658. Include your name and taxpayer identification number on each form. On the indicated line of the first Form IT-658, include the totals from all additional Forms IT-658. Place the extra forms behind the first Form IT-658 and submit them with your return.
