



Instructions for Form CT-655

Restaurant Return-to-Work Credit

General information

The restaurant return-to-work credit was only available for tax years that included December 31, 2021. Use this form if you must recapture any or all of the restaurant return-to-work credit received for the 2021 tax year.

Instructions

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

Additional forms: If you have more entries than will fit on the lines provided, submit additional Forms CT-655. Include your name and employer identification number on each form. On the indicated line of the first Form CT-655 include the totals from all additional Forms CT-655. Place the extra forms behind the first Form CT-655 and submit them with your return.

Line 1

C corporations: Enter this amount as a negative number using a minus sign (-) in the appropriate box of the *Summary of tax credits claimed* sections of your franchise tax return.

New York S corporations: Enter this amount on Form CT-34-SH, *New York S Corporation Shareholders' Information Schedule*, and provide your shareholders with their pro rata share of this amount. The shareholder will enter this amount on Form IT-655, *Restaurant Return-to-Work Credit*.