



# Employee Training Incentive Program Tax Credit

# IT-646

Tax Law – Article 22, Section 606(ddd)

Calendar-year filers, mark an X in the box:

All other filers enter tax period:

Beginning (mmdyyyy)	Ending (mmdyyyy)

Submit this form with Form IT-201, IT-203, IT-204, or IT-205. You must also submit a copy of the certificate of tax credit issued by Empire State Development (ESD).

Name(s) as shown on return	Identifying number as shown on return

## Schedule A – Individual (including sole proprietor), partnership, and estate or trust

**A** Name of the business certified by ESD to participate in the Employee Training Incentive Program (E-TIP) ..... **A**

**B** Certified business's employer identification number (EIN) ..... **B**

**C** E-TIP project number from the certificate of tax credit ..... **C**

**D** Enter the total number of employees included in this claim for credit ..... **D**

**E** Enter the total number of interns included in this claim for credit ..... **E**

**1** E-TIP tax credit (see instructions) ..... **1**  .00

**Individuals and partnerships:** Enter the line 1 amount on line 8.  
**Fiduciaries:** Include the line 1 amount on line 4.

## 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 credit from that entity, complete the following information for each partnership, New York S corporation, or estate or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

<b>A</b> Name of entity	<b>B</b> Type	<b>C</b> Employer identification number	<b>D</b> Share of credit
			.00
			.00
			.00

**2** Total column D amounts from additional Form(s) IT-646, if any ..... **2**  .00

**3** Add column D amounts (including any amount from line 2) ..... **3**  .00

**Fiduciaries:** Include the line 3 amount on line 4.  
**All others:** Enter the line 3 amount on line 9.



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

**4** Total (fiduciaries: add line 1 and line 3) ..... **4** .00

<b>A</b> Beneficiary’s name (same as on Form IT-205, Schedule C)	<b>B</b> Identifying number	<b>C</b> Share of credit
		.00
		.00
		.00
		.00

**5** Total column C amounts from additional Form(s) IT-646, if any ..... **5** .00

**6** Share of credit allocated to beneficiaries (add column C amounts, including any amount from line 5) ..... **6** .00

**7** Fiduciary’s share of credit (subtract line 6 from line 4; enter the result here and on line 10) ..... **7** .00

**Schedule D – Computation of credit**

<b>Individuals and partnerships</b>	<b>8</b>	Enter the amount from line 1 .....	<b>8</b>	.00
<b>Partners, S corporation shareholders, beneficiaries</b>	<b>9</b>	Enter the amount from line 3 .....	<b>9</b>	.00
<b>Fiduciaries</b>	<b>10</b>	Enter the amount from line 7 .....	<b>10</b>	.00
	<b>11</b>	<b>Total credit</b> (add lines 8, 9, and 10; see instructions) .....	<b>11</b>	.00

