



# Credit for Employment of Persons with Disabilities

# IT-251

Name(s) as shown on return

Identifying number as shown on return

Attach this form to Form IT-201, IT-203, IT-204, or IT-205.

## Schedule A - Individuals (sole proprietors), partnerships, and estates or trusts

### Part 1 - Computation of credit on qualified first-year wages. (Do not include employees shown in Part 2.)

Attach additional sheets if necessary.

A Qualified employee	B Social security number	C One-year period for qualified first-year wages (beginning date - end date)	D Wages paid during tax year for services rendered during one-year period shown in column C (\$6,000 limit)

1 Wages paid during tax year for services rendered during one-year period (add amounts in column D) .....	1	
2 Tax credit percentage (35%) .....	2	.35
3 Tax credit on qualified first-year wages (multiply line 1 by line 2) .....	3	

### Part 2 - Computation of credit on qualified second-year wages. (Do not include employees shown in Part 1.)

Attach additional sheets if necessary.

A Qualified employee	B Social security number	C One-year period for qualified second-year wages (beginning date - end date)	D Wages paid during tax year for services rendered during one-year period shown in column C (\$6,000 limit)

4 Wages paid during tax year for services rendered during one-year period (add amounts in column D) .....	4	
5 Tax credit percentage (35%) .....	5	.35
6 Tax credit on qualified second-year wages (multiply line 4 by line 5) .....	6	
7 Total tax credit (add lines 3 and 6) .....	7	

Individuals and partnerships - Transfer line 7 amount to Schedule E, line 12.  
Fiduciaries - Include the line 7 amount in the total line of Schedule D, column C.

**Schedule B - Partnership, S corporation, and estate and trust information**

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 for employment of persons with disabilities from that entity, complete the following information for each partnership, S corporation, or estate or trust. You must complete **Schedule C** or **Schedule D**, whichever is applicable.

Name of partnership, S corporation, or estate or trust	Type (P=partnership, S=S corporation, ET=estate or trust)	Employer ID Number

**Schedule C - Partner's, shareholder's, or beneficiary's share of credit**

<b>Partner</b> 8 Enter your share of the credit from your partnership (see instructions) .....	<b>8</b>	
<b>S corporation shareholder</b> 9 Enter your share of the credit from your New York S corporation (see instructions) .....	<b>9</b>	
<b>Beneficiary</b> 10 Enter your share of the credit from the <b>fiduciary's</b> Form IT-251, Schedule D, column C .....	<b>10</b>	
<b>11 Total</b> (add lines 8, 9, and 10). <b>Fiduciaries</b> - Include this total in the total line of Schedule D, column C, below <b>All others</b> - Transfer the total to Schedule E, line 13 .....	<b>11</b>	

**Schedule D - Beneficiary's and fiduciary's share of credit**

<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 for employment of persons with disabilities
Fiduciary		
<b>Total</b> (fiduciaries, enter the amount from Schedule A, line 7, plus the amount from Schedule C, line 11) .....		



**Schedule E - Computation of credit**

<b>Individuals and partnerships</b> 12 Enter the amount from Schedule A, line 7 .....	<b>12</b>	
<b>Partners, S corporation shareholders, and beneficiaries of estates and trusts</b> 13 Enter the amount from Schedule C, line 11 .....	<b>13</b>	
<b>Fiduciaries</b> 14 Enter fiduciary's share of the credit from Schedule D, fiduciary line, Column C .....	<b>14</b>	
<b>14a</b> Enter the available carryover of unused credit from preceding period .....	<b>14a</b>	
<b>15 Total</b> (add lines 12, 13, 14, and 14a). Enter this amount on Form IT-201-ATT, line 50, Form IT-203-ATT, line 53, Form IT-204, line 23 or Form IT-205, line 10 .....	<b>15</b>	

**Need help?**

**Telephone assistance** is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.  
 Tax information: 1 800 225-5829  
 Forms and publications: 1 800 462-8100  
 Refund status: Access our website or call 1 800 443-3200;  
 if electronically filed 1 800 353-0708; direct deposit refunds: 1 800 321-3213  
 Automated service for refund status is available 24 hours a day, seven days a week.  
 From outside the U.S. and outside Canada: (518) 485-6800  
 Fax-on-demand forms (available 24 hours a day, seven days a week): 1 800 748-3676  
 Internet access: <http://www.tax.state.ny.us>  
 Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110 (8:30 a.m. to 4:25 p.m., eastern time)



**Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.



**If you need to write,** address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, Taxpayer Correspondence, W A Harriman Campus, Albany NY 12227.