



# Credit for Employment of Persons with Disabilities

# IT-251



Name(s) as shown on return

Identifying number as shown on return

Complete this form if you are claiming a credit for employment of persons with disabilities, and attach it 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.)

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

(Attach additional sheets if necessary.)

1 Wages paid during tax year for services rendered during one-year period (add column D amounts; include column D totals from all attached sheets) ...	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.)

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

(Attach additional sheets if necessary.)

4 Wages paid during tax year for services rendered during one-year period (add amounts in column D; include column D totals from all attached sheets) ...	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 the line 7 amount to Schedule E, line 12, on the back.

**Fiduciaries:** Include the line 7 amount in the total line of Schedule D, column C, on the back.

### Schedule B — Partnership, S corporation, and estate or 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 also complete **Schedule C** or **Schedule D**, whichever applies.

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

### Schedule D — Beneficiary's and fiduciary's share of credit

A Beneficiary's name - same as on Form IT-205, Schedule C	B Identifying number	C Share of credit for employment of persons with disabilities
<b>Total</b> <i>(fiduciaries, enter the amount from Schedule A, line 7, plus the amount from Schedule C, line 11)</i>		
Fiduciary		



### Schedule E — Computation of credit

<b>Individuals and partnerships:</b> 12 Enter the amount from Schedule A, line 7 .....	12.	
<b>Partners, S corporation shareholders, and beneficiaries of estates or trusts:</b> 13 Enter the amount from Schedule C, line 11 .....	13.	
<b>Fiduciaries:</b> 14 Enter the amount from Schedule D, fiduciary line, column C .....	14.	
15 Enter the available carryover of unused credit from preceding period(s) <i>(see instructions)</i> .....	15.	
16 <b>Total</b> <i>(add lines 12, 13, 14, and 15).</i> Enter this amount on Form IT-201-ATT, line 58, Form IT-203-B, line 44, Form IT-204, line 21 or Form IT-205, line 10 .....	16.	

#### Need help?

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