



# 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. Attach additional sheets if necessary.)

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)

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.	3 5
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 to 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 column D amounts; include column D totals from all attached sheets) .....	4.	.
5 Tax credit percentage (35%) .....	5.	3 5
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** — Enter the line 7 amount on Schedule E, line 12.

**Fiduciaries** — Include the line 7 amount in the *Total* line of Schedule D, column C.

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Please file this original scannable credit form with the Tax Department.

**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. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust. You must also complete **Schedule C** or **Schedule D**, whichever applies.

Name of partnership, S corporation, or estate or trust	Type	Employer ID number

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

<b>Partner</b>	<b>8</b>	Enter your share of the credit from your partnership (see instructions)	<b>8.</b>		.	
<b>S corporation shareholder</b>	<b>9</b>	Enter your share of the credit from your NY S corporation (see instr.)	<b>9.</b>		.	
<b>Beneficiary</b>	<b>10</b>	Enter your share of the credit from the <b>fiduciary's</b> Form IT-251, Schedule D, column C	<b>10.</b>		.	
	<b>11</b>	<b>Total</b> (add lines 8, 9, and 10)	<b>11.</b>		.	

**Fiduciaries** — Include the line 11 amount in the *Total* line of Schedule D, column C.

**All others** — Enter the line 11 amount on Schedule E, line 13.

**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
<b>Total</b> (fiduciaries, enter the amount from Schedule A, line 7, <b>plus</b> the amount from Schedule C, line 11)		
Fiduciary		

**Schedule E — Computation of credit**

<b>Individuals and partnerships</b>	<b>12</b>	Enter the amount from Schedule A, line 7	<b>12.</b>		.	
<b>Partners, S corporation shareholders, beneficiaries</b>	<b>13</b>	Enter the amount from Schedule C, line 11	<b>13.</b>		.	
<b>Fiduciaries</b>	<b>14</b>	Enter the amount from Schedule D, fiduciary line, column C	<b>14.</b>		.	
	<b>15</b>	Enter the available carryover of unused credit from preceding period(s) (see instructions)	<b>15.</b>		.	
	<b>16</b>	<b>Total credit</b> (add lines 12 through 15)	<b>16.</b>		.	

**Individuals** — Enter the line 16 amount and code **251** on Form IT-201-ATT, line 6, or Form IT-203-ATT, line 7.

**Partnerships** — Enter the line 16 amount on Form IT-204, line 21.

**Fiduciaries** — Include the line 16 amount on Form IT-205, line 10.

**Schedule F — Application of credit and computation of carryover** (if applicable; see instructions)

<b>17</b>	Total credit (from line 16 above)	<b>17.</b>		.	
<b>18</b>	Amount that you applied against your 2006 tax	<b>18.</b>		.	
<b>19</b>	Amount of credit available for carryover to 2007 (subtract line 18 from line 17)	<b>19.</b>		.	

