2008

New York State Department of Taxation and Finance

# 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<br>Qualified employee | B<br>Social security number | C<br>One-year period for qualified first-year wages *(beginning date to end date)* | D<br>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<br>Qualified employee | B<br>Social security number | C<br>One-year period for qualified second-year wages *(beginning date to end date)* | D<br>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.

| 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

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

**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

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

## Schedule E — Computation of credit

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

**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 and code *251* on Form IT-204, line 147.

**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)*

| | | | |
|---|---|---|---|
| **17** | Total credit *(from line 16 above)*............................................................ | **17.** | . |
| **18** | Amount that you applied against your 2008 tax ...................................... | **18.** | . |
| **19** | Amount of credit available for carryover to 2009 *(subtract line 18 from line 17)* ......................... | **19.** | . |

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