



Minimum Wage Reimbursement Credit

CT-639

Tax Law – Article 1, Section 38; Article 9, Section 187-s; Article 9-A, Section 210-B.40; and Article 33, Section 1511(cc)

All filers must enter tax period:

beginning ending

Legal name of corporation	Employer identification number (EIN)
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File this form with your franchise tax return.

A If you are claiming this credit as a corporate partner, mark an **X** in the box

B Enter the total number of employees claimed for this credit

Schedule A – Computation of credit (complete Schedules C, D, and E, as applicable, before completing this schedule)

1 Credit for hours worked when the federal minimum wage does not exceed 85% of the NYS minimum wage (from line 17) ●	1	
2 Credit for hours worked when the federal minimum wage exceeds 85% of the NYS minimum wage (from line 18) ●	2	
3 Partner: Enter your share of the credit from your partnership(s) from line 14 ●	3	
4 Total credit (add lines 1, 2, and 3; New York S corporations, see instructions) ●	4	

Schedule B – Computation of credit used, refunded, or credited as an overpayment to the next tax year (New York S corporations: do not complete this schedule.)

5 Tax due before credits (see instructions)	5	
6 Tax credits claimed before this credit (see instructions) ●	6	
7 Subtract line 6 from line 5	7	
8 Minimum tax (see instructions)	8	
9 Credit limitation (subtract line 8 from line 7; if zero or less, enter 0) ●	9	
10 Credit to be used this tax year (enter the lesser of line 4 or line 9 here and on your franchise tax return)	10	
11 Unused tax credit available as a refund or as an overpayment (subtract line 10 from line 4)	11	
12 Tax credit to be refunded (limited to the amount on line 11; enter here and on your franchise tax return)	12	
13 Amount to be applied as an overpayment to next year's tax (subtract line 12 from line 11; enter here and on your franchise tax return).....	13	

Schedule C – Partnership information (see instructions)

Name of partnership	Partnership's EIN	Credit amount allocated
Total from additional sheet(s), if any		
14 Total credit allocated from partnerships (enter here and on line 3)		14



