NEW YORK STATE 2015

Department of Taxation and Finance
Workers with Disabilities Tax Credit
Tax Law – Article 22, Section 606(zz)

IT-644

Calendar-year filers, mark an *X* in the box: ☐

All other filers enter tax period:

Beginning *(mmddyyyy)*	Ending *(mmddyyyy)*

Submit this form with Form IT-201, IT-203, IT-204, or IT-205. You must also submit a copy of the final *Certificate of Eligibility* issued by the New York State (NYS) Department of Labor.

Name(s) as shown on return	Identifying number as shown on return

A Enter the name of the business certified by the NYS Department of Labor to participate in the Workers with Disabilities Tax Credit Program .... **A** _____

B Enter the certified business's EIN .... **B** _____

C Enter the total number of qualified full-time employees claimed for this credit .... **C** _____

D Enter the total number of qualified part-time employees claimed for this credit .... **D** _____

E Enter the allocation year *(see instructions)* .... **E** _____

Schedule A – Individual (including sole proprietor), partnership, and estate or trust *(see instructions)*

Part 1 – Credit for qualified full-time employees *(Do not include employees shown in Part 2. See instructions.)*

A Qualified employee's social security number	B Qualified employee's hire date *(mmddyyyy)*	C Qualified employee's termination date, if applicable *(mmddyyyy)*	D Qualified wages paid *(see instructions)*	E Multiply column D by 15% (.15)	F Enter lesser of column E or 5,000
			00	00	00
			00	00	00
			00	00	00
			00	00	00
			00	00	00

1 Total of column F amounts from additional Form(s) IT-644, if any .... **1** _____ 00

2 Add column F amounts *(include any amount on line 1)* .... **2** _____ 00

Schedule A – Individual (including sole proprietor), partnership, and estate or trust *(see instructions) (cont'd)*

Part 2 – Credit for qualified part-time employees *(Do not include employees shown in Part 1. See instructions.)*

A Qualified employee's social security number	B Qualified employee's hire date *(mmddyyyy)*	C Qualified employee's termination date, if applicable *(mmddyyyy)*	D Qualified wages paid *(see instructions)*	E Multiply column D by 10% (.10)	F Enter lesser of column E or 2,500
			00	00	00
			00	00	00
			00	00	00
			00	00	00
			00	00	00

3 Total of column F amounts from additional Form(s) IT-644, if any .... **3** | 00

4 Add column F amounts *(include any amount on line 3)* .... **4** | 00

5 Total credit *(add lines 2 and 4)* .... **5** | 00

Individuals and partnerships: Enter the line 5 amount on line 12.
Fiduciaries: Include the line 5 amount on line 8.

Schedule B – Partner's, shareholder's, or beneficiary's share of credit *(see instructions)*

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 from that entity, complete the following information for each partnership, New York S corporation, or estate or trust. For *Type*, enter *P* for partnership, *S* for S corporation, or *ET* for estate or trust.

A Name of entity	B Type	C Employer identification number	D Share of credit
			00
			00
			00

6 Total of column D amounts from additional Form(s) IT-644, if any .... **6** | 00

7 Add total column D amounts *(include any amount on line 6)* .... **7** | 00

Fiduciaries: Include the line 7 amount on line 8.
All others: Enter the line 7 amount on line 13.

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Schedule C – Beneficiary's and fiduciary's share of credit *(see instructions)*

8 Total *(fiduciaries: add line 5 and line 7)*	8		00

A Beneficiary's name *(same as on Form IT-205, Schedule C)*	B Identifying number	C Share of credit	
			00
			00
			00
			00

9 Total of column C amounts from additional Form(s) IT-644, if any	9		00
10 Share of credit allocated to beneficiaries *(add column C amounts; include any amount on line 9)*	10		00
11 Fiduciary's share *(subtract line 10 from line 8; enter the result here and on line 14)*	11		00

Schedule D – Computation of credit

Individuals and partnerships	12	Enter the amount from line 5	12		00
Partners, S corporation shareholders, beneficiaries	13	Enter the amount from line 7	13		00
Fiduciaries	14	Enter the amount from line 11	14		00
	15	Enter the carryover credit from last year's Form IT-644 *(leave blank, not applicable for this tax year)*	15		
	16	**Total credit** *(add lines 12 through 15)*	16		00

Partnerships: Enter the line 16 amount and code *644* on Form IT-204, line 147.
All others: Complete Schedule E.

Schedule E – Application of credit and computation of carryover

17 Tax due before credits *(see instructions)*	17		00
18 Tax credits claimed before this credit *(see instructions)*	18		00
19 Subtract line 18 from line 17	19		00
20 Credit used for the current tax year *(enter the amount from line 16 or line 19, whichever is less; see instr.)*	20		00
21 Amount of credit available for carryover to next year *(subtract line 20 from line 16)*	21		00

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