

Minimum Wage Reimbursement Credit

CT-639

Tax Law – Article 1, Section 38; Article 9, Section 187-s; Article 9-A, Section 210.46; Article 32, Section 1456(z); 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 equals \$7.25 per hour (from line 17)	•	1		
2	Credit for hours worked when the federal minimum wage exceeds \$7.25 per hour (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 (<i>enter here and on line 3</i>)	14	

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Schedule E – Credit for hours worked when the federal minimum wage exceeds \$7.25 per hour (*attach additional sheet(s) if necessary; see instructions*)

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