



Credit for Employment of Persons with Disabilities
Tax Law – Section 606(o)

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

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

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

A Enter the total number of qualified full-time employees listed in Part 1 that were paid qualified first-year wages and were used for this credit calculation.
B Enter the total number of qualified full-time employees listed in Part 2 that were paid qualified second-year wages and were used for this credit calculation.

Part 1 – Calculation of credit on qualified first-year wages

(Do not include employees shown in Part 2. Use additional forms if necessary.)

Table with 4 columns: A Name of qualified employee, B Social Security number of qualified employee, C One-year period for qualified first-year wages, D Wages paid during tax year for services rendered during one-year period shown in column C (\$6,000 limit)

Summary table for Part 1: 1 Wages paid during tax year for services rendered during one-year period, 2 Tax credit percentage (35%), 3 Tax credit on qualified first-year wages

Part 2 – Calculation of credit on qualified second-year wages

(Do not include employees shown in Part 1. Use additional forms if necessary.)

Table with 4 columns: A Name of qualified employee, B Social Security number of qualified employee, C One-year period for qualified second-year wages, D Wages paid during tax year for services rendered during one-year period shown in column C (\$6,000 limit)

Summary table for Part 2: 4 Wages paid during tax year for services rendered during one-year period, 5 Tax credit percentage (35%), 6 Tax credit on qualified second-year wages, 7 Total tax credit

Individual and partnership: Enter the line 7 amount on Schedule E, line 12.
Fiduciary: Include the line 7 amount in the Total line of Schedule D, column C.



Schedule B – Partnership, S corporation, and estate or trust information (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 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 (see instructions)

Partner	8	Enter your share of the credit from your partnership.....	8	.00
S corporation shareholder	9	Enter your share of the credit from your NY S corporation	9	.00
Beneficiary	10	Enter your share of the credit from the estate or trust.....	10	.00
	11	Total (add lines 8, 9, and 10)	11	.00

Fiduciary: 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 Beneficiary’s name - same as on Form IT-205, Schedule C	B Identifying number	C Share of credit for employment of persons with disabilities
Total (fiduciary, enter the amount from Schedule A, line 7, plus the amount from Schedule C, line 11)		.00
		.00
		.00
Fiduciary		.00

Schedule E – Calculation of credit (fiduciaries, do not make entries on lines 12 and 13)

Individual and partnership	12	Enter the amount from Schedule A, line 7.....	12	.00
Partner, S corporation shareholder, beneficiary	13	Enter the amount from Schedule C, line 11.....	13	.00
Fiduciary	14	Enter the amount from Schedule D, <i>Fiduciary</i> line, column C.....	14	.00
	15	Enter the carryover credit from last year’s Form IT-251	15	.00
	16	Total credit (add lines 12 through 15).....	16	.00

Partnership: Enter the line 16 amount and code **251** on Form IT-204, line 147.

All others: Complete Schedule F.

Schedule F – Application of credit and calculation of carryover

17	Tax due before credits (see instructions).....	17	.00
18	Credits applied against the tax before this credit (see instructions)	18	.00
19	Net tax (subtract line 18 from line 17).....	19	.00
20	Amount of credit used this year (enter the lesser of line 16 or line 19; see instructions).....	20	.00
21	Amount of credit available for carryover to next year (subtract line 20 from line 16)	21	.00

