



Credit for Employment of Persons with Disabilities

| | |
|----------------------------|---------------------------------------|
| 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 submit it with Form IT-201, IT-203, IT-204, or IT-205.

Schedule A – Individuals (sole proprietors), partnerships, and estates or trusts (see instructions)

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

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

| A Qualified employee | B Social security number | C One-year period for qualified first-year wages <i>(beginning date to end date)</i> | D Wages paid during tax year for services rendered during one-year period shown in column C <i>(\$6,000 limit)</i> |
|-------------------------|-----------------------------|--|--|
| | | | .00 |
| | | | .00 |
| | | | .00 |
| | | | .00 |

| | | |
|---|----------|------------|
| 1 Wages paid during tax year for services rendered during one-year period <i>(add column D amounts; include column D totals from all additional sheets)</i> | 1 | .00 |
| 2 Tax credit percentage (35%) | 2 | .35 |
| 3 Tax credit on qualified first-year wages <i>(multiply line 1 by line 2)</i> | 3 | .00 |

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

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

| A Qualified employee | B Social security number | C One-year period for qualified second-year wages <i>(beginning date to end date)</i> | D Wages paid during tax year for services rendered during one-year period shown in column C <i>(\$6,000 limit)</i> |
|-------------------------|-----------------------------|---|---|
| | | | .00 |
| | | | .00 |
| | | | .00 |
| | | | .00 |
| | | | .00 |

| | | |
|---|----------|------------|
| 4 Wages paid during tax year for services rendered during one-year period <i>(add column D amounts; include column D totals from all additional sheets)</i> | 4 | .00 |
| 5 Tax credit percentage (35%) | 5 | .35 |
| 6 Tax credit on qualified second-year wages <i>(multiply line 4 by line 5)</i> | 6 | .00 |
| 7 Total tax credit <i>(add lines 3 and 6)</i> | 7 | .00 |

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.



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 |

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 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 (fiduciaries, enter the amount from Schedule A, line 7, plus the amount from Schedule C, line 11) | | .00 |
| | | .00 |
| | | .00 |
| Fiduciary | | .00 |

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

| | | | | |
|--|-----------|--|-----------|-----|
| Individuals and partnerships | 12 | Enter the amount from Schedule A, line 7..... | 12 | .00 |
| Partners, S corporation shareholders, beneficiaries | 13 | Enter the amount from Schedule C, line 11..... | 13 | .00 |
| Fiduciaries | 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 |

Partnerships: 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 computation 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 |

