



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

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

**Schedule C – Partnership information** (see instructions)

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





