



Department of Taxation and Finance

# 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.

All filers **must** complete line A.

**A** Are you claiming this credit as a corporation that **earned** the credit (not as a corporate partner that received a share of the credit from a partnership)? (mark an **X** in the appropriate box) ..... Yes  No

**C corporations**

If **Yes**, complete Schedules A and B and, as applicable, Schedules D and E and Form CT-639-ATT.

If **No**, and you are claiming this credit as a corporate partner, complete Schedule A (lines 3 and 4), and Schedules B and C.

**New York S corporations**

If **Yes**, complete Schedule A and, as applicable, Schedules D and E and Form CT-639-ATT.

If **No**, and you are claiming this credit as a corporate partner, complete Schedules A (lines 3 and 4) and C.

**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 19) .....	•	1	
2 Credit for hours worked when the federal minimum wage exceeds 85% of the NYS minimum wage (from line 22) .....	•	2	
3 <b>Partner:</b> 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 .....		
<b>14</b> Total credit allocated from partnerships (enter here and on line 3) .....		<b>14</b>

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