



Department of Taxation and Finance

# Minimum Wage Reimbursement Credit

Tax Law – Article 1, Section 38 and Article 22, Section 606(aaa)

# IT-639

Calendar-year filers, mark an X in the box:

Other filers enter tax period:

beginning  ending

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

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

All filers **must** complete line A.

**A** Are you claiming this credit as an individual (sole proprietor), partnership, or fiduciary of an estate or trust that **earned** the credit (not as a partner, shareholder, or beneficiary, receiving a share of the credit)? (*mark an X in the appropriate box; see instructions*) ..... Yes  No

If Yes:

**Individual (sole proprietor) and partnership:** Complete Schedules A and D. Also complete and submit Form IT-639-ATT, if applicable.

**Fiduciary:** Complete Schedules A, C, and D. Also complete and submit Form IT-639-ATT, if applicable.

If *No*, and you are claiming this credit passed through to you as a partner in a partnership, shareholder of a New York S corporation, or beneficiary of an estate or trust, complete Schedules B and D. Do **not** complete Schedule A or Form IT-639-ATT.

## Schedule A – Individual (including sole proprietor), partnership, and fiduciary

**B** Enter the name, employer identification number (EIN), and physical address of the business.

Business name		EIN	
Number and street	City	State	ZIP code

**C** Total number of employees claimed for this credit ..... **C**

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**Schedule A – Individual (including sole proprietor), partnership, and fiduciary** *(continued)*

**Part 1 – Credit for hours worked when the federal minimum wage does not exceed 85% of the New York State (NYS) minimum wage** *(see instructions)*

<b>A</b> Name of eligible employee		<b>B</b> Employee work location ZIP code <i>(first 5 digits only)</i>	<b>C</b> Social security number of eligible employee	<b>D</b> Hours worked at the NYS minimum wage rate <i>(see instructions)</i>	
First name	Last name				

<b>1</b> Total number of hours worked <i>(add column D)</i> .....	<b>1</b>		
<b>2</b> Total number of hours worked from Form(s) IT-639-ATT, line 1 .....	<b>2</b>		
<b>3</b> Add lines 1 and 2 .....	<b>3</b>		
<b>4</b> Tax credit rate (\$1.35) .....	<b>4</b>	<b>1</b>	<b>35</b>
<b>5</b> Tax credit <i>(multiply line 3 by line 4)</i> .....	<b>5</b>		00

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**Part 2 – Credit for hours worked when the federal minimum wage exceeds 85% of the NYS minimum wage**  
*(see instructions)*

A Name of eligible employee <i>(First initial, last name)</i>	B Employee work location ZIP code <i>(first 5 digits only)</i>	C Social security number of eligible employee	D Hours worked at the NYS minimum wage rate <i>(see instr.)</i>		E NYS minimum hourly wage rate <i>(see instr.)</i>		F Federal minimum hourly wage rate <i>(see instr.)</i>		G Subtract column F from column E <i>(see instr.)</i>		H Credit amount <i>(column D × column G)</i>	
<b>6</b> Total of column H amounts .....										<b>6</b>		00
<b>7</b> Total from Form(s) IT-639-ATT, line 2 .....										<b>7</b>		00
<b>8</b> Add lines 5, 6, and 7 .....										<b>8</b>		00

**Individuals and partnerships:** Enter the line 8 amount on line 15.

**Fiduciaries:** Include the line 8 amount on line 11.

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**Schedule B – Partner’s, shareholder’s, or beneficiary’s share of credit** (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 minimum wage reimbursement credit 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.

A Name of entity	B Type	C EIN	D Share of credit
			00
			00
			00
<b>9</b> Total of column D amounts from additional Form(s) IT-639, if any .....			<b>9</b> 00
<b>10</b> Add column D amounts (including any amount from line 9) .....			<b>10</b> 00

**Fiduciaries:** Include the line 10 amount on line 11.  
**All others:** Transfer the line 10 amount on line 16.

**Schedule C – Beneficiary’s and fiduciary’s share of credit** (see instructions)

<b>11</b> Total (fiduciaries: add line 8 and line 10) .....	<b>11</b>	00
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A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of credit
		00
		00
		00
		00

<b>12</b> Total of column C amounts from additional Form(s) IT-639, if any .....	<b>12</b>	00
<b>13</b> Add column C amounts (including any amount from line 12) .....	<b>13</b>	00
<b>14</b> Fiduciary’s share of credit (subtract line 13 from line 11; enter here and on line 17) .....	<b>14</b>	00

**Schedule D – Computation of credit** (see instructions)

<b>Individuals and partnerships</b>	<b>15</b>	Enter the amount from line 8 .....	<b>15</b>	00
<b>Partners, S corporation shareholders, beneficiaries</b>	<b>16</b>	Enter the amount from line 10 .....	<b>16</b>	00
<b>Fiduciaries</b>	<b>17</b>	Enter the amount from line 14 .....	<b>17</b>	00
	<b>18</b>	<b>Total credit</b> (add lines 15, 16, and 17) .....	<b>18</b>	00

