



Department of Taxation and Finance

Minimum Wage Reimbursement Credit

CT-639

Tax Law – Article 1, Section 38; 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; see instructions) 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 (see instructions)

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 does not 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 Partner: 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		
14 Total credit allocated from partnerships (enter here and on line 3)		14

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Schedule E – Credit for hours worked when the federal minimum wage exceeds 85% of the NYS minimum wage (see instructions)

A Name of eligible employee	B Employee work location ZIP code (first 5 digits only)	C Social security number of eligible employee	D Hours worked at the NYS minimum wage rate (see instr.)	E NYS minimum hourly wage rate (see instr.)	F Federal minimum hourly wage rate (see instr.)	G Subtract column F from column E (see instr.)	H Credit amount (column D × column G)

20 Total of column H amounts	● 20	
21 Total from Form(s) CT-639-ATT, line 2	● 21	
22 Add lines 20 and 21 (enter here and on line 2)	● 22	

