Department of Taxation and Finance

Restaurant Return-to-Work Credit

Tax Law – Section 606(lll)

IT-655

NEW YORK STATE 2021

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): Complete Schedules A, D, and E.
Partnerships: Complete Schedules A and D.
Fiduciary: Complete Schedules A, and C through E.

If *No*:

Individual: Complete Schedules B, D, and E.
Partnerships: Complete Schedules B and D.
Fiduciary: Complete Schedules B through E.

All filers: Complete Schedule F if applicable.

Schedule A – Individual (including sole proprietor), partnership, and estate or trust *(see instructions)*

Enter the information from your certificate(s) of tax credit in columns A through E below.

A Name of entity	B Employer identification number (EIN)	C Employment measurement date	D Certificate number	E Credit
				.00
				.00
				.00
Total from additional Form(s) IT-655, if any				.00
1 Restaurant return-to-work credit *(add column E amounts)*			**1**	.00

Individuals and partnerships: Enter the line 1 amount on line 6.
Fiduciaries: Include the line 1 amount on line 3.

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 credit from that entity, complete the following information for each partnership, New York 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 Certificate number	E Share of credit
				.00
				.00
				.00
Total of column E amounts from additional Form(s) IT-655, if any				.00
2 Total *(add column E amounts)*			**2**	.00

Fiduciaries: Include the line 2 amount on line 3.
All others: Enter the line 2 amount on line 7.

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

3 Total *(fiduciaries: add line 1 and line 2)*	**3**	.00

A Beneficiary's name *(same as on Form IT-205, Schedule C)*	B Identifying number	C Share of credit
		.00
		.00
		.00
Total of column C amounts from additional Form(s) IT-655, if any		.00
4 Share of credit allocated to beneficiaries *(add column C amounts)*	**4**	.00
5 Fiduciary's share of credit *(subtract line 4 from line 3; enter the result here and on line 8)*	**5**	.00

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

Individuals and partnerships	**6**	Enter the amount from line 1	**6**	.00
Partners, S corporation shareholders, beneficiaries	**7**	Enter the amount from line 2	**7**	.00
Fiduciaries	**8**	Enter the amount from line 5	**8**	.00
	9	**Total amount of earned credits** *(add lines 6, 7, and 8; see instructions)*	**9**	.00

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Schedule E – Reconciliation of advance payments

10 Total credit *(enter amount from line 9)*	**10**	.00
11 RRTW credit advance payments received *(see instructions)*	**11**	.00
12 RRTW credit *(see instructions)*	**12**	.00
13 Amount of RRTW credit that was over advanced *(see instructions)*	**13**	.00

Schedule F – Recapture of RRTW credit *(see instructions)*

A Revoked certificate number	B Amount of RRTW previously claimed
	.00
	.00
	.00
Total of column B amounts from additional Form(s) IT-655, if any ...	.00
14 Total *(add column B amounts)* **14**	.00

Individuals, partners, S corporation shareholders and beneficiaries: Enter the line 14 amount and code 655 on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.

Partnerships: Enter the line 14 amount and code 655 on Form IT-204, line 148.

Fiduciaries: Include the line 14 amount on Form IT-205, line 12.

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