## Restaurant Return-to-Work Credit

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 |
| :--- | :--- |
|  |  |

Recapture of restaurant return-to-work credit (see instructions)

| A <br> Revoked certificate number | B <br> Amount of credit previously claimed |
| :---: | :---: |
|  | . 00 |
|  | . 00 |
|  | . 00 |
|  | . 00 |
|  | . 00 |
|  | . 00 |
|  | . 00 |
|  | . 00 |
|  | . 00 |
|  | . 00 |
|  | . 00 |
| Total of column B amounts from any additional Forms IT-655 ........ | . 00 |
| 1 Total (add column B amounts) .......................................... 1 | . 00 |

Individuals, partners, S corporation shareholders and beneficiaries: Enter the line 1 amount and code 655 on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.
Partnerships: Enter the line 1 amount and code 655 on Form IT-204, line 148.
Fiduciaries: Include the line 1 amount on Form IT-205, line 12.

## Instructions

## General information

The restaurant return-to-work credit was only available for tax years that included December 31, 2021. Use this form if you are required to recapture any or all of the restaurant return-to-work credit received for the 2021 tax year.

## Line instructions

## Recapture of restaurant return-to-work credit

If Empire State Development has adjusted or revoked a previously claimed restaurant return-to-work credit that you earned directly or from a partnership; enter the certificate number in column A, and the amount of credit that was adjusted or revoked in column B.

Additional forms - If you have more entries than will fit on the lines provided, submit additional Forms IT-655. Include your name and taxpayer identification number on each form. On the indicated line of the first Form IT-655 include the totals from all additional Forms IT-655. Place the extra forms behind the first Form IT-655 and submit them with your return.

