

Department of Taxation and Finance

IT-646

Employee Training Incentive Program Tax Credit

Calendar-year filers, mark an X in the box: All other filers enter tax period: Enginning periodicyyyy) Ending periodicyyyyy Submit this form with Form IT-201, IT-203, IT-204, or IT-205. You must also submit a copy of the certificate of tax credit sased by Empire State Development (ESD). Name(s) as shown on return Identifying number as shown on return	2023	a lax Gredit						
Submit this form with Form IT-201, IT-203, IT-204, or IT-205. You must also submit a copy of the certificate of tax credit sesued by Empire State Development (ESD). Name(s) as shown on return Identifying number as shown on return		Tax Law – Article 22, Sectio	n 606(ddd)					the box:
Schedule A – Individual (including sole proprietor), partnership, and estate or trust A Name of the business certified by ESD to participate in the Employee Training Incentive Program (E-TIP)					Beginning (mm	ddyyyy)	Ending	(mmddyyyy)
Schedule A – Individual (including sole proprietor), partnership, and estate or trust A Name of the business certified by ESD to participate in the Employee Training Incentive Program (E-TIP)								
Schedule A – Individual (including sole proprietor), partnership, and estate or trust A Name of the business certified by ESD to participate in the Employee Training Incentive Program (E-TIP)			IT-205. You m	ust also s	submit a copy	of the co	ertificate of t	ax credit
A Name of the business certified by ESD to participate in the Employee Training Incentive Program (E-TIP)	Name(s) as sho	own on return				Identifying	g number as sho	own on return
A Name of the business certified by ESD to participate in the Employee Training Incentive Program (E-TIP)								
Employee Training Incentive Program (E-TIP)	Schedule .	A – Individual (including sole pr	oprietor), ¡	partner	ship, and e	state c	or trust	
B Certified business's employer identification number (EIN)								
C E-TIP project number from the certificate of tax credit						B		
E Enter the total number of interns included in this claim for credit					[
1 E-TIP tax credit (see instructions)	D Enter the	e total number of employees included in this c	laim for credit .				D	
Individuals and partnerships: Enter the line 1 amount on line 8. Fiduciaries: Include the line 1 amount on line 4. 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. A Name of entity B Type Employer identification number Share of credit .00	E Enter the	e total number of interns included in this claim	for credit				E	
Individuals and partnerships: Enter the line 1 amount on line 8. Fiduciaries: Include the line 1 amount on line 4. 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. A Name of entity B Type Employer identification number Share of credit .00	1 F-TIP tax	x credit (see instructions)				1		-00
f 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 C D Share of credit Share of credit .00	Individua	als and partnerships: Enter the line 1 amou						
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 C D Share of credit Share of credit .00	Schedule	B – Partner's, shareholder's, or	beneficiar	y's sha	re of credit	(see in	structions)	
Name of entity Type Employer identification number Share of credit .00 .00	share of the cr	redit from that entity, complete the following in	formation for e	ach partne	a beneficiary of ership, New York	an estat S corpo	e or trust and eration, or est	received a ate or trust.
.00.		A Name of entity		Employer	-	nber	_	credit
								.00
.00								.00
								.00
2 Total column D amounts from additional Form(s) IT-646, if any	2 Total colu	mn D amounts from additional Form(s) IT-646	6, if any			2		.00
								<u> </u>

Fiduciaries: Include the line 3 amount on line 4. **All others:** Enter the line 3 amount on line 9.

3 Add column D amounts (including any amount from line 2)

Schedule C – Benefic	iary	's and fiduciary's share of credit (see instruction	ons)	
4 Total (fiduciaries: add line 1	and lir	ne 3)	4	.00
Beneficiary's name <i>(</i> s	same	A B as on Form IT-205, Schedule C) Identifying number		C Share of credit
				.00.
				.00.
				.00
				.00.
5 Total column C amounts f	rom a	additional Form(s) IT-646, if any	5	.00
6 Share of credit allocated t	o ber	neficiaries (add column C amounts, including any amount from line 5)	6	.00
7 Fiduciary's share of credit	(subt	ract line 6 from line 4 ; enter the result here and on line 10)	7	.00
Schedule D – Compu	tatio	on of credit		
Individuals and partnerships	8	Enter the amount from line 1	8	.00.
Partners, S corporation shareholders, beneficiaries		Enter the amount from line 3	9	.00
Fiduciaries	10	Enter the amount from line 7	10	.00.
	11	Total credit (add lines 8, 9, and 10; see instructions)	11	.00