



Department of Taxation and Finance

TGD & OOC Only

2nd DRAFT

Restaurant Return-to-Work Credit

IT-655

Tax Law – Section 606(III)

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 Revoked certificate number	B 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-65500
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.

For more information about the program, visit the New York State Empire State Development website at esd.ny.gov.

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.
