Department of Taxation and Finance

Employer-Provided Childcare Credit

Tax Law – Sections 44, 210-B.53, and 1511(dd)

CT-652

All filers must enter tax period:

beginning _____ ending _____

Legal name of corporation	Employer identification number (EIN)

File this form with Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, or CT-33-NL.

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 C, and if applicable, Schedule D.

If *No*, and you are claiming this credit as a corporate partner, complete Schedules B and C, and if applicable, Schedule D.

New York S corporations

If *Yes*, complete Schedule A and if applicable, Schedule D.

If *No*, and you are claiming this credit as a corporate partner, complete Schedule B, and if applicable Schedule D.

Schedule A – Computation of credit

Part 1 – Qualified childcare facility expenditures paid or incurred *(see instructions)*

A Qualified childcare facility's physical address	B Qualified childcare facility expenditures paid or incurred
Total from any additional Forms CT-652	

1	Total *(add column B amounts)*	**1**	
2	Credit rate	**2**	**0.50**
3	Part 1 credit amount *(multiply line 1 by line 2)*	**3**	

Part 2 – Qualified childcare resource and referral expenditures paid or incurred *(see instructions)*

A Employee's first name	B Employee's last name	C Employee's work location Zip code (first 5 digits only)	D Employee's Social Security number	E Qualified childcare resource and referral expenditures paid or incurred
Total from any additional Forms CT-652				

4	Total *(add column E amounts)*	**4**	
5	Credit rate	**5**	**0.20**
6	Part 2 credit amount *(multiply line 4 by line 5)*	**6**	

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Part 3 – Limitation

7	Total *(add Line 3 and Line 6)*	**7**	
8	Limitation	**8**	**500,000**
9	Allowable credit *(enter the lesser of line 7 or line 8; enter here and on line 12; New York S corporations, see instr.)*	**9**	

Schedule B – Partnership information *(see instructions)*

A Name of partnership	B Partnership's EIN	C Credit amount allocated	D Share of recapture
Total from any additional Forms CT-652			

10	Total credit allocated from partnerships *(enter this amount on line 13; New York S corporations, see instructions)*	**10**	
11	Total recapture allocated from partnerships *(enter this amount on line 31; New York S corporations, see instructions)*	**11**	

Schedule C – Computation of credit used, refunded, or credited as an overpayment to the next tax year

(New York S corporations: do not complete this schedule.)

12	Entity level credit *(enter the amount from line 9)*	**12**	
13	**Partner:** Enter the amount from line 10	**13**	
14	Total credit *(add line 12 and line 13)*	**14**	
15	Credit recapture *(from line 32)*	**15**	
16	Total credit available *(see instructions)*	**16**	
17	Tax due before credits *(see instructions)*	**17**	
18	Tax credits claimed before this credit *(see instructions)*	**18**	
19	Subtract line 18 from line 17	**19**	
20	Minimum tax *(see instructions)*	**20**	
21	Credit limitation *(subtract line 20 from line 19; if zero or less, enter **0**)*	**21**	
22	Credit to be used this tax year *(enter the lesser of line 16 or line 21 here and on your franchise tax return)*	**22**	
23	Unused tax credit available as a refund or as an overpayment *(subtract line 22 from line 16)*	**23**	
24	Tax credit to be refunded *(limited to the amount on line 23; enter here and on your franchise tax return)*	**24**	
25	Amount to be applied as an overpayment to next year's tax *(subtract line 24 from line 23; enter here and on your franchise tax return)*	**25**	

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

26	Federal recapture amount on New York property.	**26**	
27	Amount of federal credit on New York property originally allowed	**27**	
28	Divide line 26 by line 27 *(carry result to four decimal places)*	**28**	
29	Amount of New York credit originally allowed	**29**	
30	New York recapture amount *(multiply line 29 by line 28)*	**30**	
31	Share of recapture from partnerships *(from line 11)*	**31**	
32	Total recapture *(add lines 30 and 31; enter here and on line 15; New York S corporations, see instructions)*	**32**	

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