NEW YORK STATE 2025

Department of Taxation and Finance

Employer-Provided Childcare Credit

Tax Law – Sections 44 and 606(jjj)

IT-652

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) and partnership: Complete Schedules A and D, and if applicable, Schedule E.

Fiduciary: Complete Schedules A, C, and D, and if applicable, Schedule E.

If *No,* complete Schedules B and D, and if applicable, Schedule E. Fiduciary, also complete Schedule C.

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
	.00
	.00
	.00
	.00
Total of column B amounts from additional forms, if any	.00

1	Total *(add column B amounts)*	**1**	.00
2	Credit rate	**2**	**.50**
3	Part 1 credit amount *(multiply line 1 by line 2)*	**3**	.00

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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 codes *(first 5 digits only)*	D Employee's Social Security number	E Qualified childcare resource and referral expenditures paid or incurred
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
Total of column E amounts from additional forms, if any				.00

4	Total *(add column E amounts)*	**4**	.00
5	Credit rate	**5**	**.20**
6	Part 2 credit amount *(multiply line 4 by line 5)*	**6**	.00

Part 3 – Limitation

7	Total *(add line 3 and line 6)*	**7**	.00
8	Limitation	**8**	**500000.00**
9	Allowable credit *(enter the lesser of line 7 and line 8)*	**9**	.00

Individuals and Partnerships: Enter the line 9 amount on line 14.
Fiduciaries: Include the line 9 amount on line 11, column A.

Schedule B – Partner's, shareholder's, or beneficiary's share of credit and recapture *(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 or recapture from that entity, complete the following information for each partnership, S corporation, 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** Share of credit	**E** Share of recapture
			.00	.00
			.00	.00
			.00	.00
Total column D and E amounts from additional forms, if any			.00	.00

10 Total *(add column D and E amounts)*	**10**	.00	.00

Fiduciaries: Include the line 10, column D amount on line 11, column A, and the line 10, column E amount on line 11, column B.
All others: Enter the line 10, column D amount on line 15, and the line 10, column E amount on line 23.

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

		A Credit	**B** Recapture
11 Total *(see instructions)*	**11**	.00	.00

A Beneficiary's name *(same as on Form IT-205, Schedule C)*	**B** Identifying number	**C** Share of credit	**D** Share of recapture
		.00	.00
		.00	.00
		.00	.00
		.00	.00
Total column C and D amounts from additional forms, if any		.00	.00

12 Shares allocated to beneficiaries	**12**	.00	.00
13 Fiduciary's share *(subtract line 12 from line 11; see instructions)*	**13**	.00	.00

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

Individuals and partnerships	**14**	Enter the amount from line 9	**14**	.00
Partners, S corporation shareholders, beneficiaries	**15**	Enter the amount from line 10, column D	**15**	.00
Fiduciaries	**16**	Enter the amount from line 13, column C	**16**	.00
	17	**Total credit** *(add lines 14, 15, and 16; see instructions)*	**17**	.00

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

18	Federal recapture amount on New York property	**18**	.00
19	Amount of federal credit on New York property originally allowed	**19**	.00
20	Divide line 18 by line 19 *(carry result to four decimal places)*	**20**	
21	Amount of New York credit originally allowed	**21**	.00
22	New York recapture amount *(multiply line 20 by line 21; Fiduciary; enter here and include on line 11 column B)*	**22**	.00
23	Partner, shareholder, beneficiary share of recapture *(from line 10, column E; see instructions)*	**23**	.00
24	Fiduciaries: Enter the amount from line 13 column D	**24**	.00
25	Total recapture *(see instructions below)*	**25**	.00

Individuals, partners, S corporation shareholders and beneficiaries: Add lines 22 and 23. Enter the line 25 amount and code ***652*** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.

Partnerships: Add lines 22 and 23. Enter the line 25 amount and code ***652*** on Form IT-204, line 148.

Fiduciaries: Enter the line 24 amount on line 25. Include the line 25 amount on Form IT-205, line 12.

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