



Instructions for Form DTF-630

Claim for Green Building Credit

General information

New Tax Law section 19 allows taxpayers issued initial credit component certificates (component certificates) by the Department of Environmental Conservation (DEC) to claim a tax credit for certain expenses and purchases relating to the construction, rehabilitation, and maintenance of buildings that meet specified environmental and energy efficiency standards.

The first tax year for which the credit may be taken is the tax year set forth in the component certificate.

Eligibility

The following taxpayers are eligible to claim this credit:

- Corporations taxable under Article 9, sections 183, 184, 185, or 186 of the Tax Law;
- Corporations taxable under Article 9-A of the Tax Law;
- Individuals, estates, and trusts taxable under Article 22 of the Tax Law;
- Partners in a partnership, including members of a limited liability company (LLC) that is treated as a partnership for federal tax purposes, shareholders of a New York S corporation, and beneficiaries of an estate or trust who are taxable under Article 22 of the Tax Law;
- Banking corporations taxable under Article 32 of the Tax Law; and
- Insurance corporations taxable under Article 33 of the Tax Law.

The first step in obtaining eligibility for the green building credit is to file an application with the DEC for a component certificate. The component certificate when issued will state the first tax year for which the credit may be claimed, an expiration date, and the maximum amount of credit component allowable for each year. In addition, for each year the credit is claimed, the taxpayer must be issued an eligibility certificate by a licensed architect or engineer certifying that the taxpayer has satisfied the required green building standards relating to each credit component for which a credit is claimed. For each tax year that a credit is claimed, the copy of the component certificate and the eligibility certificate must be filed with Form DTF-630 and, in addition, the taxpayer shall have complied with the requirement to report certain specified information to the DEC.

Credit amount

The amount of the credit is the sum of the credit components specified in the component certificate. The credit is not refundable. If the amount of credit exceeds the taxpayer's tax for the year, the excess may be carried over to the following year or years. If a credit is allowed to an owner who sells a building or to a tenant who terminates his or her tenancy within the five-year period of allowance of such credit, the successor owner or successor tenant would be allowed the credit for the remainder of the five-year period, provided that the property continues to meet the applicable environmental and energy efficiency standards.

The credit cannot reduce the tax to less than the following statutory minimum taxes:

- Minimum tax of \$75 under Article 9, section 183.
- Minimum tax of \$10 under Article 9, section 185.
- Minimum tax of \$125 under Article 9, section 186.

- The larger of the tax on minimum taxable income base or the fixed dollar minimum tax computed under Article 9-A.
- Fixed minimum tax of \$250 under Article 32.
- Minimum tax of \$250 under Article 33.

The credit is not allowed against the metropolitan transportation business tax surcharge (MTA surcharge) under Articles 9, 9-A, 32, or 33.

Specific instructions

Corporations: Complete lines 1 through 17.

Partnerships and New York S corporations: Complete lines 1 through 9.

Partners in a partnership, shareholders of a New York S corporation and beneficiaries of an estate or trust: Complete Part I.

Sole Proprietors: Complete lines 1 through 9.

Fiduciaries: Complete lines 1 through 9 and Part IV. An estate or trust that divides the credit among itself and its beneficiaries must attach Form DTF-630 to Form IT-205 showing each beneficiary's share of the credit.

Part I – Partners, shareholders of an S corporation, beneficiaries of an estate or trust

Enter your share of the partnership's, S corporation's, estate's, or trust's credit. This information can be obtained from the partnership, the New York S corporation, the estate, or the trust. Provide the name and identification number of the partnership, New York S corporation, estate, or trust. Transfer this amount to Form IT-201-ATT, line 60, or Form IT-203-B, line 46.

If you are claiming a credit from more than one partnership, S corporation, estate, or trust, combine all amounts on Part I and attach a list showing a breakdown of amounts and the name and identification number of each entity.

Part II – Computing the credit

Corporations, partnerships, New York S corporations, sole proprietors, and fiduciaries: The amounts to be entered on lines 1 through 6 shall be the amounts set forth on the component certificate where such amounts have been ratified by the issuance of an eligibility certificate associated with such component certificate.

Corporations: Also complete Part III.

Partnerships: Transfer the amount from line 9 to Form IT-204, line 28.

Sole proprietors: Transfer the amount from line 9 to Form IT-201-ATT, line 60, or Form IT-203-B, line 46. If you were also a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust that qualified for a credit in Part I, transfer the total of the credit from Part I and the amount from line 9 to Form IT-201-ATT, line 60, or Form IT-203-B, line 46.

New York S corporations: Transfer the amount from line 9 to the applicable line on Form CT-34-SH.

Fiduciaries: Line 8 - Enter the amount of credit that was allocated to beneficiaries in Part IV, column C. Transfer the amount from line 9 to Form IT-205, line 10.

Part III – Computation of credit used and carried forward (Articles 9, 9-A, 32, and 33 only)

Line 11 – Enter your franchise tax before credits from the following forms:

- Form CT-183, line 4, plus Form CT-184, line 3 or 4.
- Form CT-185, line 6.
- Form CT-186, line 5.
- Form CT-3, line 78.
- Form CT-3-A, line 77.
- Form CT-32, line 5.
- Form CT-32-A, line 5.
- Form CT-33, line 11.
- Form CT-33-A, line 16.

Line 12 – Enter the total amount of any tax credits claimed before this credit against the current year's franchise tax.

You must apply certain credits before the green building credit. Refer to the instructions of your franchise tax return to determine the order of credits that applies.

Line 16 – Include this result on your franchise tax return.

Under Article 9, the credit or carryover of credit is first applied against the franchise tax imposed under section 183. Any excess credit or carryover of credit is then applied against the franchise tax imposed by section 184.

Part IV – Beneficiary's and fiduciary's share of green building credit

If an estate or trust allocates or assigns the credit to its beneficiaries, base the division on each beneficiary's proportionate share of the income of the estate or trust.

Need help?

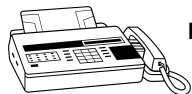


Telephone assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.

For business tax information, call the New York State Business Tax Information Center: 1 800 972-1233

For general information: 1 800 225-5829

To order forms and publications: 1 800 462-8100
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Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



Internet access: www.tax.state.ny.us



Hotline for the hearing and speech impaired: 1 800 634-2110 from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (TDD), check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.



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TAXPAYER ASSISTANCE BUREAU
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ALBANY NY 12227