



# Claim for Environmental Remediation Insurance Credit

# IT-613

Tax Law - Sections 23 and 606(ff)

2005 calendar-year filers, mark an X in the box:

Other filers enter tax period:

beginning  and ending

File this claim with your personal income tax return, Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return	Identifying number as shown on return
Address of qualified brownfield site	<input type="text"/>

- A** Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the property for which you are claiming the credit..... **A**
- B** Enter the date the *Certificate of Completion* (CoC) was issued by the Department of Environmental Conservation (DEC) for the qualified site. **Attach a copy** of the certificate to this form, as well as a copy of the certification form for the environmental remediation insurance tax credit completed by the insurer..... **B**

### Schedule A — Individuals (including sole proprietors), partnerships, and fiduciaries

1	Qualified environmental remediation insurance premiums paid (see instructions) .....	1.	<input type="text"/>	.	<input type="text"/>
2	Multiply line 1 by 50% (.50) .....	2.	<input type="text"/>	.	<input type="text"/>
3	Enter the lesser of line 2 or \$30,000 .....	3.	<input type="text"/>	.	<input type="text"/>

**Individuals and partnerships** — Enter the line 3 amount on line 8.  
**Fiduciaries** — Include the line 3 amount in the *Total* line of Schedule D, column C.

### Schedule B — Partnership, S corporation, estate, and trust information

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 environmental remediation insurance credit from that entity, complete the following information for each partnership, New York S corporation, estate, or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust. You must also complete Schedule C, Schedule E, and, if applicable, Schedule D.

Name	Type	Employer ID number

### Schedule C — Partner's, shareholder's, or beneficiary's share of credit

<b>Partner</b>	<b>4</b>	Enter your share of the credit from your partnership (see instructions) .....	<b>4.</b>	<input type="text"/>	.	<input type="text"/>
<b>S corporation shareholder</b>	<b>5</b>	Enter your share of the credit from your S corporation (see instructions) .....	<b>5.</b>	<input type="text"/>	.	<input type="text"/>
<b>Beneficiary</b>	<b>6</b>	Enter your share of the credit from the <b>fiduciary's</b> Form IT-613, Schedule D, column C.....	<b>6.</b>	<input type="text"/>	.	<input type="text"/>
	<b>7</b>	<b>Total</b> (add lines 4, 5, and 6).....	<b>7.</b>	<input type="text"/>	.	<input type="text"/>

**Fiduciaries** — Include the line 7 amount in the *Total* line of Schedule D, column C.  
**All others** — Enter the line 7 amount on line 9.

(continued on back)



**Schedule D — Beneficiary's and fiduciary's share of credit and recapture of credit**

A Beneficiary's name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of environmental remediation insurance credit	D Share of recapture of credit
Total (for column C, enter the line 3 amount plus the line 7 amount)			
Fiduciary			

**Schedule E — Computation of credit**

<b>Individuals and partnerships</b>	<b>8</b>	Enter the amount from line 3.....	<b>8.</b>		
<b>Partners, S corporation shareholders, beneficiaries</b>	<b>9</b>	Enter the amount from line 7.....	<b>9.</b>		
<b>Fiduciaries</b>	<b>10</b>	Enter the amount from Schedule D, column C, <i>Fiduciary</i> line	<b>10.</b>		
	<b>11</b>	<b>Total environmental remediation insurance credit</b> (add lines 8, 9, and 10).....	<b>11.</b>		

**Individuals** — Enter the line 11 amount and code **173** on Form IT-201-ATT, line 12, or Form IT-203-ATT, line 12.

**Partnerships** — Enter the line 11 amount on Form IT-204, line 32.

**Fiduciaries** — Include the line 11 amount on Form IT-205, line 33.

**Schedule F — Summary of recapture of environmental remediation insurance credit**

**12** Recaptured environmental remediation insurance credit (see instructions)..... **12.**  .

**Fiduciaries** — Enter the line 12 amount on the *Total* line of Schedule D, column D and continue with line 13.

**All others** — Continue with line 13.

**13** Partners in a partnership, shareholders of an S corporation, or beneficiaries of an estate or trust:  
Enter your share of recapture of the environmental remediation insurance credit (see instructions) **13.**  .

**14** Fiduciaries: enter amount from Schedule D, column D, *Fiduciary* line ..... **14.**  .

**15** Recapture amount (add lines 12, 13, and 14) ..... **15.**  .

**Individuals** — Enter the line 15 amount and code **173** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.

**Partnerships** — See instructions.

**Fiduciaries** — Include the line 15 amount on Form IT-205, line 12.

