



Claim for Environmental Remediation Insurance Credit

IT-613

Tax Law - Sections 23 and 606(ff)

2008 calendar-year filers, mark an X in the box:

Other filers enter tax period:

beginning and ending

File a separate Form IT-613 with your personal income tax return, Form IT-201, IT-203, IT-204, or IT-205 for each *Certificate of Completion (CoC)*.

Name(s) as shown on return	Identifying number as shown on return
<input type="text"/>	<input type="text"/>

Schedule A — Brownfield site identifying information *(see instructions, Form IT-613-I)*

A Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming the credit *(mm-dd-yyyy)* **A**

B Enter the following information as listed on the CoC issued by the Department of Environmental Conservation (DEC) for the qualified site *(see instructions)*. **Attach a copy of the CoC. Also attach a copy** of the certification form for the environmental remediation insurance tax credit completed by the insurer.

Site name	Site location	
	Municipality	County
DEC region	Division of Environmental Remediation (DER) site number	Date CoC was issued

C Mark an **X** in the box if you received notification from the Department of State that the qualified site is located in a Brownfield Opportunity Area **C**

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

1 Qualified environmental remediation insurance premiums paid <i>(see instructions)</i>	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 E, column C.

Schedule C — 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.

Name	Type	Employer ID number

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

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

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

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Schedule E — 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 F — Computation of credit

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

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 and code **173** on Form IT-204, line 147.

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

Schedule G — 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 E, column D and continue with line 13.

All others — Continue with line 13.

13 Partners in a partnership, shareholders of an S corporation, and 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 E, column D, *Fiduciary* line **14.** .

15 Recapture amount (add lines 12, 13, and 14; fiduciaries, see instructions) **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 — Enter the line 15 amount and code **173** on Form IT-204, line 148.

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

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