



Department of Taxation and Finance

**Claim for Environmental Remediation Insurance Credit  
For Qualified Sites Accepted into the Brownfield Cleanup  
Program Prior to July 1, 2015**

Tax Law – Sections 23 and 606(ff)

**IT-613**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

**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 sitefor which you are claiming the credit (mmddyyyy) ..... **A** **B** Enter the following information as listed on the CoC issued by the Department of EnvironmentalConservation (DEC) for the qualified site (see instructions). **Submit a copy of the CoC. Also submit 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 qualifiedsite is located in a Brownfield Opportunity Area ..... **C** ☐**Schedule B – Individuals (including sole proprietors), partnerships, and fiduciaries**

<b>1</b> Qualified environmental remediation insurance premiums paid (see instructions) .....	<b>1</b>	.00
<b>2</b> Multiply line 1 by 50% (.50) .....	<b>2</b>	.00
<b>3</b> Enter the lesser of line 2 or \$30,000 .....	<b>3</b>	.00

**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** (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 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** (see instructions)

<b>Partner</b>	<b>4</b>	Enter your share of the credit from your partnership.....	<b>4</b>	.00
<b>S corporation shareholder</b>	<b>5</b>	Enter your share of the credit from your S corporation .....	<b>5</b>	.00
<b>Beneficiary</b>	<b>6</b>	Enter your share of the credit from the estate or trust.....	<b>6</b>	.00
	<b>7</b>	<b>Total</b> (add lines 4, 5, and 6) .....	<b>7</b>	.00

**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 (see instructions)

A	B	C	D
Beneficiary’s name (same as on Form IT-205, Schedule C)	Identifying number	Share of environmental remediation insurance credit	Share of recapture of credit
Total (see instructions)		.00	.00
		.00	.00
		.00	.00
Fiduciary		.00	.00

Schedule F – Computation of credit (see instructions)

Individuals and partnerships	8	Enter the amount from line 3 .....	8	.00
Partners, S corporation shareholders, beneficiaries	9	Enter the amount from line 7 .....	9	.00
Fiduciaries	10	Enter the amount from Schedule E, column C, <i>Fiduciary</i> line .....	10	.00
	11	<b>Total environmental remediation insurance credit</b> (see instructions) .....	11	.00

Schedule G – Summary of recapture of environmental remediation insurance credit

12	Recaptured environmental remediation insurance credit (see instructions).....	12	.00
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**Fiduciaries:** Include the line 12 amount on the *Total* line of Schedule E, column D and continue with line 14.

**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	.00
14	Fiduciaries: Enter amount from Schedule E, column D, <i>Fiduciary</i> line .....	14	.00
15	Recapture amount (add lines 12, 13, and 14; fiduciaries, see instructions) .....	15	.00

**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.