Department of Taxation and Finance

Fiduciary MeF Acceptance Testing for Tax Year 2015

TEST NUMBER: 1007

Forms Included: IT-205, IT-225, IT-606, IT-607, IT-611, IT-611.1 and IT-612

Test Notes: Lines 10 – 40 of the IT-205 are not complete. You must calculate these based on the forms included in the test that you support.

If you support the IT-606, IT-607, IT-611, IT-611.1 or IT-612, you must attach PDF copies of any required certificates of eligibility, empire zone retention certificates or related tax bills. (See Publication 90 *New York State Modernized E-file (MeF) Handbook for Software Developers and E-file Providers of Fiduciary Income Tax Returns Tax Year 2015* for more information on including PDF attachments. Publication 90 is available on our website)

Return specific information: Entity ID 004xx1007* is a calendar year, Simple trust with 1 beneficiary. Any overpayment will be refunded to a Personal checking account with bank account # 10743 and routing # 011001742.

*Software vendors will be provided with a two-digit sequence to replace "xx" in the ID field. Vendors will be notified by e-mail.

Self-filer information: If your software only supports "self-filed" returns, omit the paid-preparer information shown on the IT-205 and use the following self-filer information:

Fiduciary: Howard Johnson
Phone: 515-555-1111
Sign Date: 03-15-2016
E-mail: Hojo@gmail.com

Revisions:
12/2/15: Corrected amount for Fiduciary line in schedule E, column C to $290.

Address any questions via e-mail to NYSFIDMEF@tax.ny.gov
Fiduciary MeF publications and forms:XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Department of Taxation and Finance

New York State Modifications

Attachment to Form IT-201, IT-203, IT-204, or IT-205

IT-225

Name(s) as shown on return	Identifying number as shown on return
	004-69-8615

Complete all parts that apply to you; see instructions (Form IT-225-I). Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Mark an ***X*** in the box identifying the return you are filing: IT-201 ☐ IT-203 ☐ IT-204 ☐ IT-205 ■

Schedule A – New York State additions *(enter whole dollars only)*

Part 1 – Individuals, partnerships, and estates or trusts

1 New York State additions

	Number	**A** - Total amount	**B** - NYS allocated amount
1a	**A -**	00	00
1b	**A -**	00	00
1c	**A -**	00	00
1d	**A -**	00	00
1e	**A -**	00	00
1f	**A -**	00	00
1g	**A -**	00	00

2 Total *(add column **A**, lines 1a through 1g)* **2** 00

3 Total of Schedule A, Part 1, column **A** amounts from additional Form(s) IT-225, if any **3** 00

4 Add lines 2 and 3 ..... **4** 00

Part 2 – Partners, shareholders, and beneficiaries

⚠ Form IT-201 filers: do not enter EA-103 or EA-113
Form IT-203 filers: do not enter EA-113
Form IT-205 filers: do not enter EA-113 or EA-201

5 New York State additions

	Number	**A** - Total amount	**B** - NYS allocated amount
5a	**EA -**	00	00
5b	**EA -**	00	00
5c	**EA -**	00	00
5d	**EA -**	00	00
5e	**EA -**	00	00
5f	**EA -**	00	00
5g	**EA -**	00	00

6 Total *(add column **A**, lines 5a through 5g)* **6** 00

7 Total of Schedule A, Part 2, column **A** amounts from additional Form(s) IT-225, if any **7** 00

8 Add lines 6 and 7 ..... **8** 00

9 **Total additions** *(add lines 4 and 8; see instructions)* **9** 00

(continued)

225001150099

2D barcode clear area approximate size 1 ¾" X 1 ¼"

Schedule B – New York State subtractions *(enter whole dollars only)*

Part 1 – Individuals, partnerships, and estates or trusts

10 New York State subtractions

	Number	A - Total amount		B - NYS allocated amount	
10a	**S -** 2 0 3	1,304	00	1,304	00
10b	**S -**		00		00
10c	**S -**		00		00
10d	**S -**		00		00
10e	**S -**		00		00
10f	**S -**		00		00
10g	**S -**		00		00

11 Total *(add column **A**, lines 10a through 10g)*	**11**	1,304	00
12 Total of Schedule B, Part 1, column **A** amounts from additional Form(s) IT-225, if any	**12**		00
13 Add lines 11 and 12	**13**	1,304	00

Part 2 – Partners, shareholders, and beneficiaries

Form IT-201 filers: do not enter ES-103, ES-104, ES-106, ES-107, ES-125, or ES-217
Form IT-203 filers: do not enter ES-106, ES-107, ES-125, or ES-217
Form IT-205 filers: do not enter ES-125

14 New York State subtractions

	Number	A - Total amount		B - NYS allocated amount	
14a	**ES -**		00		00
14b	**ES -**		00		00
14c	**ES -**		00		00
14d	**ES -**		00		00
14e	**ES -**		00		00
14f	**ES -**		00		00
14g	**ES -**		00		00

15 Total *(add column **A**, lines 14a through 14g)*	**15**		00
16 Total of Schedule B, Part 2, column **A** amounts from additional Form(s) IT-225, if any	**16**		00
17 Add lines 15 and 16	**17**		00
18 **Total subtractions** *(add lines 13 and 17; see instructions)*	**18**	1,304	00

225002150099

2D barcode clear area approximate size 1 ¾" X 1 ¼"

Department of Taxation and Finance

Claim for QEZE Credit for Real Property Taxes

Tax Law - Section 15

IT-606

Note: You must **file all pages** (1 through 8) with your return. **All taxpayers must complete the information below** and then complete **either** *Section 1* (pages 1 through 4) **or** *Section 2* (pages 5 through 8). Do not complete both sections.

See Form IT-606-I, *Instructions for Form IT-606,* for assistance.

All filers enter tax period: beginning 01/01/2015 ending 12/31/2015

File this claim with your Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on your return	Taxpayer identification number
Name of empire zone (EZ) Citi Field	
Name of qualified empire zone enterprise (QEZE) business New York Mets	Employer identification number (EIN) of QEZE 004-05-6891

Mark an ***X*** in the box if you are a Clean Energy Enterprise (CEE) *(see* Definitions for all QEZEs *in the instructions)* ..... ☒

Mark an ***X*** in the box if you are a QEZE first certified between August 1, 2002, and March 31, 2005, that conducts its operations on real property it owns or leases, that is located in an empire zone (EZ), and that is subject to a brownfield site cleanup agreement executed prior to January 1, 2006 ..... ☒

Section 1 – For QEZEs first certified prior to April 1, 2005 *(see* Important information *in the instructions)*

Date *(mm-dd-yyyy)* of first certification by Empire State Development *(submit copies of all certificates of eligibility and EZ retention certificates)*. 01-07-2004

Schedule A – Employment test for QEZEs first certified prior to April 1, 2005 *(see instructions)*

Part 1 – EZ employment – Computation of the employment number within all EZs for the current tax year and the five-year base period. Include employees within all EZs, even if you are not certified in all of those zones *(see instructions)*.

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees within all EZs	8	10	11	11	40

1 Current tax year employment number within all EZs *(do not round; see instructions)* **1** 10.00

Base period employment no.	Tax year ending *(mm-yyyy)*	March 31	June 30	September 30	December 31	Total
Number in base year one	12-2001	2	8	10	15	35
Number in base year two	12-2002	4	6	9	6	25
Number in base year three						
Number in base year four						
Number in base year five						

Total number of full-time employees within all EZs in the base period 60

2 Base period employment number within all EZs *(do not round; see instructions)* **2** 7.50

3 Does the amount on line 1 **equal** or **exceed** line 2? *(see instructions)* ..... Yes ☒ No ☐

If the employment number within all EZs for the current year (line 1) does not **equal** or **exceed** the employment number within all EZs in the base period (line 2), **stop;** you are not eligible for the QEZE credit for real property taxes.

166001150099

Part 2 – New York State employment outside all EZs – Computation of the employment number inside New York State and outside all EZs (whether or not you are certified in all of those EZs) for the current tax year and the five-year base period *(see instructions)*.

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees inside NYS and outside all EZs	14	18	8	6	46

4 Current tax year employment number inside New York State and outside all EZs *(do not round)* **4** 11.50

Base period employment no.	Tax year ending *(mm-yyyy)*	March 31	June 30	September 30	December 31	Total
Number in base year one	12-2001	3	7	7	9	26
Number in base year two	12-2002	8	2	5	9	24
Number in base year three						
Number in base year four						
Number in base year five						
Total number of full-time employees inside New York State and outside all EZs in the base period						50

5 Base period employment number inside New York State and outside all EZs *(do not round)* **5** 6.25

6 Does the amount on line 4 **equal** or **exceed** the amount on line 5? *(see instructions)* ..... Yes ☒ No ☐

If the employment number inside New York State and outside all EZs for the current tax year (line 4) does not **equal** or **exceed** the employment number inside New York State and outside all EZs in the base period (line 5), **stop;** you are not eligible for the QEZE credit for real property taxes.

Schedule B – Computation of test year employment number within the EZs in which you are certified

Test year *(mm-yyyy)* 01-2003 to 12-2003	March 31	June 30	September 30	December 31	Total
Number of full-time employees within the EZs	7	8	10	8	33

7 Test year employment number within the EZs in which you are certified *(see instructions)* **7** 8.25

Schedule C – Employment increase factor *(see instructions)*

8 Current tax year employment number within the EZs in which you are certified *(see instructions)* **8** 10.00

9 Test year employment number within the EZs in which you are certified *(from line 7)* **9** 8.25

10 Subtract line 9 from line 8..... **10** 1.75

11 Divide line 10 by line 9 *(round the result to the fourth decimal place; if line 9 is zero and line 8 is greater than zero, enter **1** here)* **11** 0.2121

12 Divide line 10 by 100 *(round the result to the fourth decimal place)* **12** 0.0175

13 Employment increase factor *(enter the greater of line 11 or 12, but not more than 1.0; also enter on line 15)* **13** 0.2121

166002150099

Schedule D – Computation of QEZE credit for real property taxes for QEZEs first certified prior to April 1, 2005

14	Tax year of the business tax benefit period [ ]; benefit period factor *(from table below)*	**14**	1.0
15	Employment increase factor *(from line 13)*	**15**	0.2121
16	Eligible real property taxes *(see instructions)*	**16**	5,650.00
17	Multiply line 14 by line 15 by line 16....	**17**	1,198.00
18	**Recapture** of QEZE credit for real property taxes *(from Worksheet A on page 6 of instructions)* .... Partners, shareholders, and beneficiaries, see instructions.	**18**	835.00
19	Net recapture of QEZE credit for real property taxes *(Subtract line 17 from line 18. If line 17 is greater than line 18, skip line 19 and continue on line 20; see instructions.)*....	**19**	.00
20	QEZE credit for real property taxes after recapture *(subtract line 18 from line 17)*	**20**	363.00
21	QEZE credit for real property taxes limitation *(see instructions; do not enter **0**)*	**21**	17,500.00
22	QEZE credit for real property taxes after limitation *(see instructions)*....	**22**	363.00
23	Partners, shareholders, and beneficiaries, see instructions....	**23**	.00
24	Total QEZE credit for real property taxes *(add lines 22 and 23; see instructions)*	**24**	363.00

Benefit period factor table*	
Tax year of the benefit period	Benefit period factor
1 - 10	1.0
11	.8
12	.6
13	.4
14	.2
15	0

* The QEZE credit for real property taxes is generally available for up to 14 years for taxpayers that continue to qualify.

Find the tax year of your business tax benefit period. Enter the benefit period factor for that year (from the table on the left) on line 14.

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

A Beneficiary's name *(same as on Form IT-205, Schedule C)*	**B** Identifying number	**C** Share of QEZE credit for real property taxes	**D** Share of recapture of QEZE credit for real property taxes
Total		363.00	.00
Matt Harvey	004-22-0809	73.00	.00
		.00	.00
Fiduciary		290.00	.00

166003150099

Schedule F – Related entities

List the names and EINs of any related business entities. Submit additional sheets if necessary. Use the definition of related persons in the instructions to determine if an entity is related.

Name	EIN
De Gromm Parts	004-57-7811
Syndergaard Viking	004-23-4777

Schedule G – Valid business purpose for QEZEs first certified prior to August 1, 2002 *(see instructions)*

If you are claiming that the QEZE was formed for a valid business purpose, mark an ***X*** in the box and submit a notarized statement describing in detail how the QEZE meets the valid business purpose test. ..... ☐

166004150099

Claim for QEZE Credit for Real Property Taxes

Section 2 – For QEZEs first certified on or after April 1, 2005 *(see* Important information *in the instructions)*

Note: You must **file all pages** (1 through 8) with your return. **All taxpayers must complete the information above *Section 1* on page 1** and then complete **either** *Section 1* (pages 1 through 4) **or** *Section 2* (pages 5 through 8). Do not complete both sections.

All filers enter tax period: beginning _____ ending _____

File this claim with your Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on your return	Taxpayer identification number
Name of empire zones (EZ): Indicate whether each zone is a development zone (DZ) or investment zone (IZ) *(submit additional sheets if necessary)*.	
Name of qualified empire zone enterprise (QEZE) business	Employer identification number (EIN) of QEZE

Date *(mm-dd-yyyy)* of first certification by Empire State Development *(submit copies of all certificates of eligibility and EZ retention certificates)*. ..... _____

Tax year of the business tax benefit period *(see instructions)*. ..... _____

Schedule H – Employment test for QEZEs first certified on or after April 1, 2005 *(see instructions)*

Part 1 – EZ employment – Computation of the employment number within all EZs for the current tax year and the four-year base period. Include employees within all EZs, even if you are not certified in all of those zones *(see instructions)*.

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees within all EZs					

25 Current tax year employment number within all EZs *(do not round; see instructions)* ..... **25** _____

Base period employment no.	Tax year ending *(mm-yyyy)*	March 31	June 30	September 30	December 31	Total
Number in base year one						
Number in base year two						
Number in base year three						
Number in base year four						

Total number of full-time employees within all EZs in the base period ..... _____

26 Base period employment number within all EZs *(do not round; see instructions)* ..... **26** _____

27 Does the amount on line 25 **exceed** line 26? *(see instructions)* ..... Yes ☐ No ☐

If the employment number within all EZs for the current tax year (line 25) **does not exceed** the employment number within all EZs in the base period (line 26), **stop;** you are not eligible for the QEZE credit for real property taxes.

Part 2 – New York State employment – Computation of the employment number in New York State for the current tax year and the four-year base period *(see instructions)*.

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees in NYS					

28 Current tax year employment number in New York State *(do not round)* ..... **28** _____

(continued on page 6)

166005150099

Base period employment no.	Tax year ending *(mm-yyyy)*	March 31	June 30	September 30	December 31	Total
Number in base year one						
Number in base year two						
Number in base year three						
Number in base year four						

Total number of full-time employees in New York State in the base period.....

29 Base period employment number in New York State *(do not round)* **29**

30 Does the amount on line 28 **exceed** the amount on line 29? *(see instructions)* ..... Yes ☐ No ☐

If the employment number inside New York State for the current tax year (line 28) **does not exceed** the employment number in New York State for the base period (line 29), **stop;** you are not eligible for the QEZE credit for real property taxes.

Schedule I – Computation of net new employment

31 Current year employment number in the EZs in which you are certified *(see instructions)* **31**

32 Base period employment number in the EZs in which you are certified *(see instructions)* **32**

33 Net new employment *(subtract line 32 from 31)* **33**

Schedule J – DZ employment increase factor

Net new employees (from line 33)	**DZ employment increase factor**
1 to 10	0.25
11 to 49	0.50
50 to 75	0.75
76 and above	New employees (from line 33) divided by 100. This number cannot exceed 1.0

34 DZ employment increase factor from table above **34**

Schedule K – Employee information

Enter name, social security number, employee's zone location, and wage and benefit information for all new employees included in the *Net new employment* number on line 33 upon which this claim is based. Submit additional sheets if necessary.

A Employee's name	**B** Employee's social security number	**C** Employee's zone location *(see instructions)*	**D** Total wages, health benefits, and retirement benefits	**E** Eligible wages, health benefits, and retirement benefits included in column D *(enter no more than $40,000 per employee)*
			.00	.00
			.00	.00
			.00	.00

Column E total from additional sheet(s) submitted, if any ..... .00

35 Total eligible wages, health benefits, and retirement benefits *(add column E amounts, including any amounts from additional sheets; see instructions)* ..... **35** .00

166006150099

Schedule L – Computation of credit for QEZEs certified in DZs *(see instructions)*

36	Eligible wages, health benefits, and retirement benefits from line 35	**36**	.00
37	25% (.25) factor	**37**	.25
38	DZ employment increase factor from line 34	**38**	
39	QEZE credit for real property taxes for QEZEs certified in DZs *(multiply line 36 by line 37 by line 38)*	**39**	.00

Schedule M – Computation of QEZE credit for real property taxes for manufacturers and QEZEs certified only in an IZ *(see instructions)*

40	Eligible wages, health benefits, and retirement benefits from line 35	**40**	.00
41	25% (.25) factor	**41**	.25
42	QEZE credit for real property taxes *(multiply line 40 by line 41)*	**42**	.00

Schedule N – QEZE credit for real property taxes

43	QEZE credit from line 39 or line 42	**43**	.00
44	Capital investment amount *(from line 55 or line 58)*	**44**	.00
45	Enter the greater of line 43 or line 44	**45**	.00
46	Eligible real property taxes *(submit documentation)*	**46**	.00
47a	Enter the lesser of line 45 or line 46	**47a**	.00
47b	If certified on or after April 1, 2009, multiply line 47a by 75% (.75) and enter the result. If certified before April 1, 2009, enter the line 47a amount here	**47b**	.00
48	Recapture of QEZE credit for real property taxes *(see instructions)*	**48**	.00
49	Net recapture of QEZE credit for real property taxes *(Subtract line 47b from line 48. If line 47b is greater than line 48, skip line 49 and continue on line 50, see instructions.)*	**49**	.00
50	QEZE credit for real property taxes after recapture *(subtract line 48 from line 47b)*	**50**	.00
51	Partners, shareholders, and beneficiaries, see instructions	**51**	.00
52	Total QEZE credit for real property taxes *(add lines 50 and 51; see instructions)*	**52**	.00

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

A Beneficiary's name *(same as on Form IT-205, Schedule C)*	**B** Identifying number	**C** Share of QEZE credit for real property taxes	**D** Share of recapture of QEZE credit for real property taxes
Total		.00	.00
		.00	.00
		.00	.00
Fiduciary		.00	.00

166007150099

Schedule P – Related entities

List the names and EINs of any related business entities. Submit additional sheets if necessary. Use the definition of related persons in the instructions to determine if an entity is related.

Name	EIN

Schedule Q – Capital investment amount *(complete only Part 1 or Part 2; see instructions)*

Part 1 – Capital investment amount for QEZEs certified in DZs *(see instructions)*

A Address of property	B Name of zone *(if applicable)*	C Cost or other basis *(see instructions)*	D Multiply column C by 10% (0.1)	E Percentage of physical occupancy and use *(see instructions)*	F Multiply column D by column E
		.00	.00		.00
		.00	.00		.00
		.00	.00		.00
		.00	.00		.00
		.00	.00		.00
		.00	.00		.00

53	Total *(add column F amounts)*	**53** .00
54	Enter column F total from additional schedules submitted, if any	**54** .00
55	Total *(add lines 53 and 54; enter here and on line 44)*	**55** .00

Part 2 – Capital investment amount for QEZEs certified only in IZs or for manufacturers *(see instructions)*

A Address of property	B Name of zone *(if applicable)*	C Cost or other basis *(see instructions)*	D Multiply column C by 10% (0.1)	E Percentage of physical occupancy and use *(see instr.)*	F Percent of column C *(see instructions)*	G Multiply column D by the greater of column E or F
		.00	.00			.00
		.00	.00			.00
		.00	.00			.00
		.00	.00			.00
		.00	.00			.00
		.00	.00			.00

56	Total *(add column G amounts)*	**56** .00
57	Enter column G total from additional schedules submitted, if any	**57** .00
58	Total *(add lines 56 and 57; enter here and on line 44)*	**58** .00

166008150099

Department of Taxation and Finance

Claim for Excelsior Jobs Program Tax Credit

IT-607

Tax Law - Sections 31 and 606(qq)

Calendar-year filers, mark an *X* in the box: ☒

Other filers enter tax period:

beginning _____ and ending _____

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.
You must also submit a copy of the certificate(s) of tax credit issued by Empire State Development (ESD).

Name(s) as shown on return	Identifying number as shown on return

A Year of eligibility *(enter a number from 1 to 10; see instructions)* ..... **A** 3

Schedule A – Credit components *(see instructions)*

Part 1 – Excelsior jobs tax credit component *(see instructions)*

Individual (including sole proprietor), partnership, fiduciary	**1**	Enter your excelsior jobs tax credit component	**1**	250.00
Partner	**2**	Enter your share of the excelsior jobs tax credit component from your partnership(s)	**2**	.00
S corporation shareholder	**3**	Enter your share of the excelsior jobs tax credit component from your S corporation(s)	**3**	.00
Beneficiary	**4**	Enter your share of the excelsior jobs tax credit component from the estate(s) or trust(s)	**4**	.00
	5	Total excelsior jobs tax credit component *(add lines 1 through 4; see instructions)*	**5**	250.00

Part 2 – Excelsior investment tax credit component *(see instructions)*

Individual (including sole proprietor), partnership, fiduciary	**6**	Enter your excelsior investment tax credit component	**6**	75.00
Partner	**7**	Enter your share of the excelsior investment tax credit component from your partnership(s)	**7**	.00
S corporation shareholder	**8**	Enter your share of the excelsior investment tax credit component from your S corporation(s)	**8**	.00
Beneficiary	**9**	Enter your share of the excelsior investment tax credit component from the estate(s) or trust(s)	**9**	.00
	10	Total excelsior investment tax credit component *(add lines 6 through 9; see instructions)*	**10**	75.00

Part 3 – Excelsior research and development tax credit component *(see instructions)*

Individual (including sole proprietor), partnership, fiduciary	**11**	Enter your excelsior research and development tax credit component	**11**	130.00
Partner	**12**	Enter your share of the excelsior research and development tax credit component from your partnership(s)	**12**	.00
S corporation shareholder	**13**	Enter your share of the excelsior research and development tax credit component from your S corporation(s)	**13**	.00
Beneficiary	**14**	Enter your share of the excelsior research and development tax credit component from the estate(s) or trust(s)	**14**	.00
	15	Total excelsior research and development tax credit component *(add lines 11 through 14; see instructions)*	**15**	130.00

607001150094

Part 4 – Excelsior real property tax credit component *(see instructions)*

Individual (including sole proprietor), partnership, fiduciary	**16**	Enter your excelsior real property tax credit component ...	**16**	89.00
Partner	**17**	Enter your share of the excelsior real property tax credit component from your partnership(s)	**17**	.00
S corporation shareholder	**18**	Enter your share of the excelsior real property tax credit component from your S corporation(s)	**18**	.00
Beneficiary	**19**	Enter your share of the excelsior real property tax credit component from the estate(s) or trust(s)	**19**	.00
	20	Total excelsior real property tax credit component *(add lines 16 through 19; see instructions)*	**20**	89.00

21 Excelsior jobs program tax credit *(add lines 5, 10, 15, and 20)* **21** 544.00

Fiduciaries: Complete Schedule C.

Individuals (including sole proprietors), partners, S corporation shareholders, and beneficiaries: Enter the line 21 amount on line 22.

Schedule B – 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 excelsior jobs program tax 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 C – Beneficiary's and fiduciary's share of credit components and recapture of credit *(see instr.)*

A Beneficiary's name *(same as on Form IT-205, Schedule C)*	B Identifying number	C Share of excelsior jobs tax credit component	D Share of excelsior investment tax credit component	E Share of excelsior research and development tax credit component	F Share of excelsior real property tax credit component	G Share of recapture of credit
Total		250.00	75.00	130.00	89.00	100.00
Matt harvey	004-22-0809	50.00	15.00.00	26.00	18.00	20.00
		.00	.00	.00	.00	.00
Fiduciary		200.00	60.00	104.00	71.00	80.00

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

Individuals (including sole proprietors), partners, S corporation shareholders, beneficiaries	**22**	Enter the amount from line 21	**22**	.00
Fiduciaries	**23**	Enter the amount from Schedule C, *Fiduciary* line, column C	**23**	200.00
	24	Enter the amount from Schedule C, *Fiduciary* line, column D	**24**	60.00
	25	Enter the amount from Schedule C, *Fiduciary* line, column E	**25**	104.00
	26	Enter the amount from Schedule C, *Fiduciary* line, column F	**26**	71.00
	27	**Total excelsior jobs program tax credit** *(add lines 22 through 26; see instructions)*	**27**	435.00

607002150094

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

28	Individual's and partnership's recapture of credit	**28**	.00
29	Beneficiary's share of recapture of credit *(see instructions)*	**29**	.00
30	Partner's share of recapture of credit *(see instructions)*	**30**	.00
31	S corporation shareholder's share of recapture of credit *(see instructions)*	**31**	.00
32	Fiduciaries: enter your share of amount from Schedule C, *Fiduciary* line, column G	**32**	80.00
33	Total *(add lines 28 through 32)*	**33**	80.00

Individuals (including sole proprietors), partners, S corporation shareholders, and beneficiaries: Enter the line 33 amount and code ***607*** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.

Fiduciaries: Include the line 33 amount on Form IT-205, line 12.

Partnerships: Enter the line 33 amount and code ***607*** on Form IT-204, line 148.

607003150094

Department of Taxation and Finance

Fiducary Income Tax Return

New York State • New York City • Yonkers

IT-205

2015

For the full year Jan. 1, 2015, through Dec. 31, 2015, or fiscal year beginning 01/01/15 15 and ending 12/31/2015

Type of entity from Form 1041:

- ☐ Decedent's estate
- ☒ Simple trust
- ☐ Complex trust
- ☐ Qualified disability trust
- ☐ ESBT (S portion only)
- ☐ Grantor type trust
- ☐ Bankruptcy estate-Ch. 7
- ☐ Bankruptcy estate-Ch. 11
- ☐ Pooled income fund

Amended return *(submit explanation)* ☐

Name of estate or trust *(as shown on federal Form SS-4)* Amazing Mets Trust	Date entity created
Name and title of fiduciary Davey Johnson	Identification number of estate or trust 004-XX-1007
Address of fiduciary *(number and street or rural route)* 6986 Victory Rd.	Decedent's social security number (SSN) *(see instr.)*
City, village, or post office: New York; State: NY; ZIP code: 11963-1132	Mark an ***X*** in the applicable box: Initial return ☐ Final return ☐
Country:	☐ Trust meets conditions of section 605(b)(3)(D)

Income distribution deduction *(see instructions, Form IT-205-I)* 11,620 | Number of beneficiaries 1 | Qualifying special conditions for filing your 2015 tax return *(see instructions)* ☐ ☐

See instructions

A	Total income *(from back page, line 51)*	A	12,559 .00
B	New York adjusted gross income from NYAGI worksheet, line 5 *(see instructions)*	B	339 .00
C	Amount from Form IT-205-A, Schedule 1, line 10, column a	C	.00
1	Federal taxable income of fiduciary *(from back page, line 62)*	1	-3,296 .00
2	New York modifications relating to amounts allocated to principal	2	.00
3	Balance *(line 1 and add or subtract line 2)*	3	-3,296 .00
4	Fiduciary's share of New York fiduciary adjustment *(from back page, Schedule C, column 5)*	4	1 .00
5	New York taxable income of fiduciary *(line 3 and add or subtract line 4)*	5	-3,295 .00
6	State tax on line 5 amount *(full-year resident estate and trust only)*	6	0 .00
7	New York State amount from Form IT-230, Part 2, line 2 *(resident estate and trust only)*	7	.00
8	Add lines 6 and 7	8	.00
9	Allocated New York State tax *(from Form IT-205-A, Schedule 1, line 13)* • If you completed Form IT-230, Part 2, mark an ***X*** in this box ☐	9	.00
10	Nonrefundable state credits *(submit schedule)*	10	.00
11	Subtract line 10 from line 8 or line 9	11	.00
12	State separate tax on lump-sum distributions and other addbacks	12	.00
13	This line intentionally left blank	13	
14	Total New York State tax *(add lines 11 and 12; see instructions)*	14	.00

15a	New York City resident tax on line 5 amount *(see instructions)*	15a	.00
15b	New York City part-year resident tax *(see instructions)*	15b	.00
16	New York City amount from Form IT-230, Part 2, line 2 *(see instructions)*	16	.00
17	Add line 15a **or** 15b to line 16	17	.00
18	New York City accumulation distribution credit	18	.00
19	Subtract line 18 from line 17 *(if less than zero, leave blank)*	19	.00
20	New York City separate tax on lump-sum distributions *(see instructions)*	20	.00
21	Add lines 19 and 20	21	.00
22	Other New York City credits *(see instructions)*	22	.00

Make check or money order payable to ***NY State Income Tax***; write the estate or trust's employer identification number and ***2015 Fiduciary Income Tax*** on it; complete Form IT-205-V and mail it with the payment and the completed return to the appropriate address in the instructions.

23	Subtract line 22 from line 21 *(if less than zero, leave blank)*	23	.00
24	This line intentionally left blank	24	
25	Yonkers resident income tax surcharge from Yonkers worksheet, line e *(see instructions)*	25	.00
26	Yonkers part-year resident tax *(from Form IT-205-A-I, Worksheet C, line 14)*	26	.00
27	Yonkers nonresident fiduciary earnings tax *(from Form Y-206)*	27	.00
28	**Sales or use tax** *(see instructions)*	28	0 .00
29	Total NYS, NYC, Yonkers taxes, and sales or use tax *(add lines 14 and 23 through 28; see instructions)*	29	.00
30	Estimated tax paid *(including payments made with Form IT-370-PF)*	30	.00
31	Estimated tax payments allocated to beneficiaries *(from Form IT-205-T)*	31	.00
32	Subtract line 31 from line 30	32	.00
33	Refundable credits *Identify:*	33	.00
34	New York State tax withheld	34	.00
35	New York City tax withheld	35	.00
36	Yonkers tax withheld	36	.00
37	Total *(add lines 32 through 36)*	37	.00

38	If line 37 is more than the total of lines 29 and 42, enter the overpayment	38	.00
39	Amount of line 38 to be **refunded to you**	39	.00
40	Amount of line 38 to be credited to 2016 estimated tax	40	.00
41	If line 37 is less than the total of lines 29 and 42, enter **amount you owe**	41	.00
42	Estimated tax penalty *(will reduce line 38 or increase line 41; see instr.)*	42	.00

205001150099

 Submit a copy of federal Schedule K-1 (Form 1041) for each beneficiary.

Schedule A – Details of federal taxable income of a fiduciary of a resident estate or trust

Enter items as reported for federal tax purposes or submit federal Form 1041.

Income	43 Interest income	43	2,470.00
	44 Dividends	44	13,089.00
	45 Business income (or loss) *(submit copy of federal Schedule C or C-EZ, Form 1040)*	45	.00
	46 Capital gain (or loss) *(submit copy of federal Schedule D, Form 1041)*	46	-3,000.00
	47 Rents, royalties, partnerships, other estates & trusts *(submit copy of fed Sch E, Form 1040)*	47	.00
	48 Farm income (or loss) *(submit copy of federal Schedule F, Form 1040)*	48	.00
	49 Ordinary gain (or loss) *(submit copy of federal Form 4797)*	49	.00
	50 Other income *(state nature of income)*	50	.00
	51 Total income *(add lines 43 through 50; enter here and on front page, line A)*	51	12,559.00
Deductions	52 Interest	52	.00
	53 Taxes	53	.00
	54 Fiduciary fees	54	.00
	55 Charitable deduction	55	.00
	56 Attorney, accountant, and return preparer fees	56	304.00
	57 Other deductions *(itemize on an additional sheet)*	57	3,631.00
	58 Income distribution deduction *(submit copy of federal Schedules K-1, Form 1041, for each beneficiary)*	58	11,620.00
	59 Estate tax deduction *(submit computation)*	59	.00
	60 Exemption (federal)	60	300.00
	61 Total *(add lines 52 through 60)*	61	15,855.00
	62 Federal taxable income of fiduciary *(subtract line 61 from line 51; enter here and on front page, line 1)*	62	-3,296.00

205002150099

Schedule B – New York fiduciary adjustment of a resident or a nonresident estate or trust or a part-year resident trust

Additions	63 Interest income on state and local bonds other than New York *(gross amount not included in federal income)*			63	5,145.00
	64 Income taxes deducted on federal fiduciary return *(see instructions)*			64	.00
	65 Other *(from Form IT-225, line 9; see instructions)*			65	.00
	66 Total additions *(add lines 63, 64, and 65)*			66	5,145.00
Subtractions	67 Interest income on US obligations included in federal income	67	.00		
	68 Other *(from Form IT-225, line 18; see instructions)*	68	1,304.00		
	69 Total subtractions *(add lines 67 and 68)*			69	1,304.00
	70 New York fiduciary adjustment *(difference between lines 66 and 69 to be entered as total of column 5 below)*			70	3,841.00

Schedule C – Shares of New York fiduciary adjustment of a resident or a nonresident estate or trust or a part-year resident trust

Submit additional sheets if necessary.

1 Name and address of each beneficiary. Check box if beneficiary is a **nonresident** of:	New York State	Yonkers	2 Identifying number of each beneficiary	Shares of federal distributable net income *(see instructions)* 3 Amount	4 Percent	5 Shares of New York fiduciary adjustment
(a) Matt Harvey 33 Shea Court Flushing, NY 1	☐	☐	004-22-0809	16,761.00	0.999600	3,840.00
(b)	☐	☐		.00		.00
The total of Schedule C, column 5, should be the same as Schedule B, line 70 above. *(see instructions)*			Fiduciary	7.00	0.000399	1.00
			Totals	16,769.00	100%	3,841.00

A If inter vivos trust, enter name and address of grantor: _____

B If revocable trust which changed state or city residence during the year, enter the date of the change of residence *(see instructions)*: _____

C Resident status – mark an ***X*** in all boxes that apply:

- **(1)** ☒ NYS full-year resident estate or trust
- **(2)** ☐ NYS part-year resident trust
- **(3)** ☐ NYS full-year nonresident estate or trust
- **(4)** ☐ NYC full-year resident estate or trust
- **(5)** ☐ NYC part-year resident trust
- **(6)** ☐ Yonkers full-year resident estate or trust
- **(7)** ☐ Yonkers part-year resident trust
- **(8)** ☐ Yonkers full-year nonresident estate or trust

D If an estate, indicate last known address of decedent _____

E Nonresident estate - indicate state of residency _____

F Submit a list of executors or trustees with their addresses and identification numbers (SSN or EIN).

G If a grantor trust, enter the identification number (SSN or EIN) of the individual reporting the income/loss .....

H Has the estate or trust (or an entity of which the estate or trust is an owner) been convicted of *Bribery Involving Public Servants and Related Offenses, Corrupting the Government,* or *Defrauding the Government* (NYS Penal Law Article 200 or 496, or section 195.20)?..... Yes ☐ No ☐

Third-party designee? *(see instr.)*	Yes ☒ No ☐	Print designee's name Dwight Gooden	PIN *(see instr.)* 16500
	E-mail: TheDoc@mets.com	Phone: ( ) 203-219-6075	
Paid preparer must complete *(see instr.)*	Preparer's signature Willie Beamon	Preparer's NYTPRIN 10376543	NYTPRIN excl. code
	Preparer's printed name Willie Beamon	Preparer's PTIN or SSN P00485567	Date 03/15/2016
Firm's name *(or yours, if self-employed)* Miami Sharks		Firm's EIN 004991000	
Preparer's address 13 Ocean Blvd. Miami, FL 13848			

▼ Sign return here ▼

Signature of fiduciary or officer representing fiduciary Howard Johnson

Date 03-15-2016 | Daytime phone number ( ) 515-555-1111

E-mail Hojo@gmail.com

Department of Taxation and Finance

Claim for Brownfield Redevelopment Tax Credit

IT-611.1

For Qualified Sites Accepted into the Brownfield Cleanup Program on or After June 23, 2008, and Prior to July 1, 2015

Tax Law – Sections 21 and 606(dd)

Calendar-year filers, mark an *X* in the box: ☒

Other filers enter tax period:

beginning _____ and ending _____

File a separate Form IT-611.1 for each Certificate of Completion (COC) 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

A Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield Cleanup Program **on or after** June 23, 2008, and prior to July 1, 2015? ..... **A** Yes ☒ No ☐

If *Yes*, complete Form IT-611.1 to claim the brownfield redevelopment tax credit. If *No*, and the site was accepted **prior to** June 23, 2008, do not complete this form; instead use Form IT-611, *Claim for Brownfield Redevelopment Tax Credit, For Qualified Sites Accepted into the Brownfield Cleanup Program Prior to June 23, 2008,* to claim the credit.

If *No*, and the site was accepted on or after July 1, 2015, do not complete this form; instead use Form IT-611.2, *Claim for Brownfield Redevelopment Tax Credit, For Qualified Sites Accepted into the Brownfield Cleanup Program on or After July 1, 2015,* to claim the credit.

Schedule A – Brownfield site identifying information *(see instructions, Form IT-611.1-I, for assistance)*

B 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)* ..... **B** 05-09-2010

C Enter the following information as listed on the COC issued by DEC for the qualified site; **submit a copy of the COC**.

Site name	Site location	
Fenway Park	Municipality Yawkey	County Boston
DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued
Northeast	RED-2010-7XI	06-14-2010

D If applicable, enter the date the COC was transferred pursuant to the transfer or sale of the qualified site *(mm-dd-yyyy)*. **Submit a copy** of the sale or transfer documentation with this form. ..... **D** 08-30-2010

E Is the qualified site for which the COC was issued by the DEC located within an environmental zone (EN-Zone)? ..... **E** Yes ☐ No ☒

F If *Yes,* enter the percent of the qualified site located within an EN-Zone ..... **F** _____ %

G 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. **Submit** supporting documentation. ..... **G** ☐

H Will the qualified site be used primarily for manufacturing activities? ..... **H** Yes ☒ No ☐

I Are there multiple taxpayers listed on the COC claiming a credit for the qualified site? ..... **I** Yes ☐ No ☒

170001150099

Schedule B – Credit components *(see instructions)*

Part 1 – Site preparation credit component *(see instructions)*

A Description of site preparation costs *(see instructions)*	B Date costs paid or incurred *(mm-dd-yyyy; see instr.)*	C Costs
Trench Digging	06-08-2011	540 .00
		.00
		.00

1 Total of column C amounts from additional list(s), if any	1	.00
2 Add column C amounts *(include any amount from line 1)*	2	540 .00
3 Applicable percentage *(see instructions)*	3	10.00%
4 Site preparation credit component *(multiply line 2 by line 3)*	4	54 .00

Partner	5	Enter your share of the site preparation credit component from your partnership(s)	5	.00
S corporation shareholder	6	Enter your share of the site preparation credit component from your S corporation(s)	6	.00
Beneficiary	7	Enter your share of the site preparation credit component from the estate(s) or trust(s)	7	.00
	8	Total site preparation credit component *(add lines 4 through 7; see instructions)*	8	54 .00

Part 2 – On-site groundwater remediation credit component *(see instructions)*

A Description of groundwater remediation costs *(see instructions)*	B Date costs paid or incurred *(mm-dd-yyyy; see instr.)*	C Costs
Waterslides	12-25-2012	380 .00
		.00
		.00

9 Total of column C amounts from additional list(s), if any	9	.00
10 Add column C amounts *(include any amount from line 9)*	10	380 .00
11 Applicable percentage *(see instructions)*	11	10.00%
12 On-site groundwater remediation credit component *(multiply line 10 by line 11)*	12	38 .00

Partner	13	Enter your share of the on-site groundwater remediation credit component from your partnership(s)	13	.00
S corporation shareholder	14	Enter your share of the on-site groundwater remediation credit component from your S corporation(s)	14	.00
Beneficiary	15	Enter your share of the on-site groundwater remediation credit component from the estate(s) or trust(s)	15	.00
	16	Total on-site groundwater remediation credit component *(add lines 12 through 15; see instructions)*	16	38 .00

170002150099

Part 3 – Tangible property credit component

A Description of qualified tangible property *(list each item separately; see instructions)*	B Principal use *(see instructions)*	C Date placed in service *(mm-dd-yyyy)*	D Life *(years; see instr.)*	E Cost or other basis *(see instructions)*
Arcade	Recreation	11-01-2011	2	770 .00
				.00
				.00

17 Total of column E amounts from additional list(s), if any	**17**	.00
18 Add column E amounts *(include any amount from line 17)*	**18**	770 .00
19 Applicable percentage *(see instructions)*	**19**	10.00%
20a Tentative tangible property credit component *(see instructions)*	**20a**	77 .00
20b Tangible property component limitation for the qualified site *(see instructions)*	**20b**	2,760 .00
20c Tangible property component for use in the current tax year for the qualified site *(see instructions)*	**20c**	2,760 .00
20d Tangible property credit component *(see instructions)*	**20d**	77 .00

Partner	**21**	Enter your share of the tangible property credit component from your partnership(s)	**21**	.00
S corporation shareholder	**22**	Enter your share of the tangible property credit component from your S corporation(s)	**22**	.00
Beneficiary	**23**	Enter your share of the tangible property credit component from the estate(s) or trust(s)	**23**	.00
	24	Total tangible property credit component *(add lines 20d through 23; see instructions)*	**24**	77 .00

25 Brownfield redevelopment tax credit *(add lines 8, 16, and 24)* ..... **25** 169 .00

Fiduciaries: Complete Schedule D.

Individuals: Enter the line 25 amount on line 26.

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 brownfield redevelopment tax 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 – Beneficiary's and fiduciary's share of credit components and recapture of credit *(see instr.)*

A Beneficiary's name *(same as on Form IT-205, Schedule C)*	B Identifying number	C Share of site preparation credit component	D Share of tangible property credit component	E Share of on-site groundwater remediation credit component	F Share of recapture of credit
Total		54 .00	77 .00	38 .00	401 .00
Matt Harvey	004-22-0809	11 .00	15 .00	8 .00	80 .00
		.00	.00	.00	.00
Fiduciary		43 .00	62 .00	30 .00	321 .00

170003150099

Schedule E – Computation of credit

Individuals	**26**	Enter the amount from line 25	**26**	.00
Fiduciaries	**27a**	Enter the amount from Schedule D, *Fiduciary* line, column C	**27a**	43 .00
	27b	Enter the amount from Schedule D, *Fiduciary* line, column D	**27b**	62 .00
	27c	Enter the amount from Schedule D, *Fiduciary* line, column E	**27c**	30 .00
	28	**Total brownfield redevelopment tax credit** *(add lines 26 through 27c; see instructions)*	**28**	135 .00

Schedule F – Recapture of credit *(see instructions)*

Tangible property that ceases to be in qualified use

A Description of property	B Date property was placed in service *(mm-dd-yyyy)*	C Date property ceased to qualify *(mm-dd-yyyy)*	D Life *(months)*	E Unused life *(months)*	F Percentage *(E ÷ D)*	G Tangible property credit component previously allowed	H Recaptured tangible property credit component *(F × G)*
Concessions	04-05-2009	04-01-2012	36	18	50.00	310 .00	155 .00
						.00	.00
						.00	.00

29	Total of column H amounts from additional list(s), if any	**29**	.00
30	Total recapture of credit for tangible property credit component *(add column H amounts; include any amount on line 29)*	**30**	155 .00

Recapture if COC is revoked

31	Net tangible property credit component previously allowed *(see instructions)*	**31**	65 .00
32	Site preparation credit component previously allowed *(see instructions)*	**32**	82 .00
33	On-site groundwater remediation credit component previously allowed *(see instructions)*	**33**	99 .00
34	Total recapture of brownfield redevelopment tax credit *(add lines 30 through 33)*	**34**	401 .00

Individuals and partnerships: Enter the line 34 amount on line 35.
Fiduciaries: Include the line 34 amount on the *Total* line of Schedule D, column F.

Schedule G – Summary of recapture of credit *(see instructions)*

35	Individual's and partnership's recapture of credit *(from line 34)*	**35**	.00
36	Beneficiary's share of recapture of credit *(see instructions)*	**36**	.00
37	Partner's share of recapture of credit *(see instructions)*	**37**	.00
38	S corporation shareholder's share of recapture of credit *(see instructions)*	**38**	.00
39	Fiduciaries: enter your share of amount from Schedule D, *Fiduciary* line, column F	**39**	321 .00
40	Total *(add lines 35 through 39)*	**40**	321 .00

Individuals: Enter the line 40 amount and code ***170*** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.
Fiduciaries: Include the line 40 amount on Form IT-205, line 12.
Partnerships: Enter the line 40 amount and code ***170*** on Form IT-204, line 148.

170004150099

Department of Taxation and Finance

Claim for Brownfield Redevelopment Tax Credit

IT-611

For Qualified Sites Accepted into the Brownfield Cleanup Program Prior to June 23, 2008

Tax Law – Sections 21 and 606(dd)

Calendar-year filers, mark an *X* in the box: ☒

Other filers enter tax period:

beginning _____ and ending _____

File a separate Form IT-611 for each Certificate of Completion (COC) 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

A Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield Cleanup Program **prior to** June 23, 2008? ..... **A** Yes ☒ No ☐

If *Yes*, complete Form IT-611 to claim the brownfield redevelopment tax credit.

If *No*, and the site was accepted into the Brownfield Cleanup Program **on or after** June 23, 2008, do not complete this form; instead, use Form IT-611.1, *Claim for Brownfield Redevelopment Tax Credit, For Qualified Sites Accepted into the Brownfield Cleanup Program on or After June 23, 2008, and Prior to July 1, 2015,* or Form IT-611.2, *Claim for Brownfield Redevelopment Tax Credit, For Qualified Sites Accepted into the Brownfield Cleanup Program on or After July 1, 2015,* to claim the credit.

Schedule A – Brownfield site identifying information *(see instructions, Form IT-611-I, for assistance)*

B 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)* ..... **B** 07-05-2007

C Enter the following information as listed on the COC issued by DEC for the qualified site; **submit a copy of the COC**.

Site name	Site location	
Brown Bags	Municipality Akron	County Cleveland
DEC region Midwest	Division of Environmental Remediation (DER) site number SAC-2007-IA3	Date COC was issued 08/01/2007

D If applicable, enter the date the COC was transferred pursuant to the transfer or sale of the qualified site *(mm-dd-yyyy)*. **Submit a copy** of the sale or transfer documentation with this form. ..... **D** 08-02-2006

E Is the qualified site for which the COC was issued by the DEC located within an environmental zone (EN-Zone)? ..... **E** Yes ☒ No ☐

F If *Yes,* enter the percent of the qualified site located within an EN-Zone ..... **F** 50.00 %

171001150099

Schedule B – Credit components *(see instructions)*

Part 1 – Site preparation credit component *(see instructions)*

A Description of site preparation costs *(see instructions)*	B Date costs paid or incurred *(mm-dd-yyyy; see instr.)*	C Costs
Wiring	09-04-2007	1,546.00
Fencing	10-11-2007	2,401.00
		.00

1	Total of column C amounts from additional list(s), if any	1	.00
2	Add column C amounts *(include any amount from line 1)*	2	3,947.00
3	Applicable percentage rate *(from* Applicable percentage table *in the instructions)*	3	18.00%
4	Site preparation credit component *(multiply line 2 by line 3)*	4	710.00

Partner	5	Enter your share of the site preparation credit component from your partnership(s)	5	.00
S corporation shareholder	6	Enter your share of the site preparation credit component from your S corporation(s)	6	.00
Beneficiary	7	Enter your share of the site preparation credit component from the estate(s) or trust(s)	7	.00
	8	Total site preparation credit component *(add lines 4 through 7; see instructions)*	8	710.00

Part 2 – Tangible property credit component *(see instructions)*

A Description of qualified tangible property *(list each item separately; see instr.)*	B Principal use *(see instructions)*	C Date placed in service *(mm-dd-yyyy)*	D Life *(years; see instr.)*	E Cost or other basis *(see instructions)*
Football Field	Recreation	11-27-2007	1	837.00
Gulf Course	Exercise	12-02-2007	3	475.00
				.00

9	Total of column E amounts from additional list(s), if any	9	.00
10	Add column E amounts *(include any amount from line 9)*	10	1,312.00
11	Applicable percentage rate *(from* Applicable percentage table *in the instructions)*	11	10.00%
12	Tangible property credit component *(multiply line 10 by line 11)*	12	131.00

Partner	13	Enter your share of the tangible property credit component from your partnership(s)	13	.00
S corporation shareholder	14	Enter your share of the tangible property credit component from your S corporation(s)	14	.00
Beneficiary	15	Enter your share of the tangible property credit component from the estate(s) or trust(s)	15	.00
	16	Total tangible property credit component *(add lines 12 through 15; see instructions)*	16	.00

171002150099

Part 3 – On-site groundwater remediation credit component *(see instructions)*

A Description of groundwater remediation costs *(see instructions)*	B Date costs paid or incurred *(mm-dd-yyyy; see instr.)*	C Costs
Irrigation Pipes	01-13-2008	340 .00
Filter System	02-15-2008	275 .00
		.00

17 Total of column C amounts from additional list(s), if any	**17**	.00
18 Add column C amounts *(include any amount from line 17)*	**18**	615 .00
19 Applicable percentage rate *(from* Applicable percentage table *in the instructions)*	**19**	18.00%
20 On-site groundwater remediation credit component *(multiply line 18 by line 19)*	**20**	TL 111 .00

Partner	**21**	Enter your share of the on-site groundwater remediation credit component from your partnership(s)	**21**	.00
S corporation shareholder	**22**	Enter your share of the on-site groundwater remediation credit component from your S corporation(s)	**22**	.00
Beneficiary	**23**	Enter your share of the on-site groundwater remediation credit component from the estate(s) or trust(s)	**23**	.00
	24	Total on-site groundwater remediation credit component *(add lines 20 through 23; see instructions)*	**24**	111 .00

25 Brownfield redevelopment tax credit *(add lines 8, 16, and 24)*	**25**	952 .00

Fiduciaries: Complete Schedule D.
Individuals: Enter the line 25 amount on line 26.

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 brownfield redevelopment tax 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 – Beneficiary's and fiduciary's share of credit components and recapture of credit *(see instr.)*

A Beneficiary's name *(same as on Form IT-205, Schedule C)*	B Identifying number	C Share of site preparation credit component	D Share of tangible property credit component	E Share of on-site groundwater remediation credit component	F Share of recapture of credit
Total		710 .00	131 .00	111 .00	327 .00
Matt Harvey	004-22-0809	142 .00	26 .00	22 .00	65 .00
		.00	.00	.00	.00
Fiduciary		568 .00	105 .00	89 .00	262 .00

171003150099

Schedule E – Computation of credit

Individuals	**26**	Enter the amount from line 25	**26**	.00
Fiduciaries	**27a**	Enter the amount from Schedule D, *Fiduciary* line, column C	**27a**	568.00
	27b	Enter the amount from Schedule D, *Fiduciary* line, column D	**27b**	105.00
	27c	Enter the amount from Schedule D, *Fiduciary* line, column E	**27c**	89.00
	28	**Total brownfield redevelopment tax credit** *(add lines 26 through 27c; see instructions)*	**28**	762.00

Schedule F – Recapture of credit *(see instructions)*

Tangible property that ceases to be in qualified use *(see instructions)*

A Description of property	B Date property was placed in service *(mm-dd-yyyy)*	C Date property ceased to qualify *(mm-dd-yyyy)*	D Life *(months)*	E Unused life *(months)*	F Percentage *(E ÷ D)*	G Tangible property credit component previously allowed	H Recaptured tangible property credit component *(F × G)*
Parking Lot	03-28-2004	04-01-2006	24	18	75%	200.00	150.00
					0.00%	.00	.00
					0.00%	.00	.00

29	Total of column H amounts from additional list(s), if any	**29**	.00
30	Total recapture of credit for tangible property credit component *(add column H amounts; include any amount on line 29)*	**30**	150.00

Recapture if COC is revoked

31	Net tangible property credit component previously allowed *(see instructions)*	**31**	56.00
32	Site preparation credit component previously allowed *(see instructions)*	**32**	47.00
33	On-site groundwater remediation credit component previously allowed *(see instructions)*	**33**	74.00
34	Total recapture of brownfield redevelopment tax credit *(add lines 30 through 33)*	**34**	327.00

Individuals and partnerships: Enter the line 34 amount on line 35.
Fiduciaries: Include the line 34 amount on the *Total* line of Schedule D, column F.

Schedule G – Summary of recapture of credit *(see instructions)*

35	Individual's and partnership's recapture of credit *(from line 34)*	**35**	.00
36	Beneficiary's share of recapture of credit *(see instructions)*	**36**	.00
37	Partner's share of recapture of credit *(see instructions)*	**37**	.00
38	S corporation shareholder's share of recapture of credit *(see instructions)*	**38**	.00
39	Fiduciaries: enter your share of amount from Schedule D, *Fiduciary* line, column F	**39**	262.00
40	Total *(add lines 35 through 39)*	**40**	262.00

Individuals: Enter the line 40 amount and code ***171*** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.
Fiduciaries: Include the line 40 amount on Form IT-205, line 12.
Partnerships: Enter the line 40 amount and code ***171*** on Form IT-204, line 148.

171004150099

Department of Taxation and Finance

Claim for Remediated Brownfield Credit for Real Property Taxes

For Qualified Sites Accepted into the Brownfield Cleanup Program Prior to July 1, 2015

Tax Law – Sections 22 and 606(ee)

IT-612

Calendar-year filers, mark an *X* in the box: ☐

Other filers enter tax period:
beginning _____ and ending _____

File a separate Form IT-612 for each *Certificate of Completion* (COC) 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

Schedule A – Brownfield site identifying information *(see instructions, Form IT-612-I, for assistance)*

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** 01-24-2013

B Enter the following information as listed on the COC issued by the Department of Environmental Conservation (DEC) for the qualified site. **Submit a copy of the COC**.

Site name	Site location	
Torrey Pines	Municipality La Jolla	County San Diago
DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued
West Coast	DRE-2013-B3V	12-02-2012

C If applicable, enter the date the COC was transferred pursuant to the transfer or sale of the qualified site. **Submit a copy** of the sale or transfer documentation with this form ..... **C** 11-26-2012

D Is the qualified site for which the COC was issued by the DEC located **entirely** within an environmental zone (EN-Zone)? ..... **D** Yes ☐ No ☒

E 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 ..... **E** ☒

Schedule B – Computation of average number of full-time employees employed by a developer and any lessees at the qualified site

Current tax year	March 31	June 30	September 30	December 31	Total
Number of full-time employees	18	27	38	47	120

1 Average number of full-time employees *(if less than 25, no credit is allowed; see instructions)* **1** 30.00

Employment number factor table

Average number of full-time employees shown on line 1	Factor
At least 25, but less than 50	.25
At least 50, but less than 75	.50
At least 75, but less than 100	.75
At least 100	1.00

Schedule C – Individuals (including sole proprietors), partnerships, and fiduciaries

2	Employment number factor *(see instructions)*	**2**	0.25
3	Eligible real property taxes *(see instructions)*	**3**	240000.00
4	Enter ***.25*** *(if the qualified site is located entirely within an EN-Zone, enter **1.00**)*	**4**	0.25
5	Remediated brownfield credit for real property taxes *(multiply line 2 x line 3 x line 4)*	**5**	15000.00
6	Recapture of remediated brownfield credit for real property taxes *(see instructions)*	**6**	82.00
7	Net recapture of remediated brownfield credit for real property taxes *(see instructions)*	**7**	.00
8	Remediated brownfield credit for real property taxes after recapture *(subtract line 6 from line 5; continue with line 9)*	**8**	14918.00
9	Credit limitation. Multiply line 1 by $10,000 and enter the result	**9**	300000.00
10	Remediated brownfield credit for real property taxes claimed *(enter the lesser of line 8 or line 9)*	**10**	14918.00

Individuals and partnerships: Enter the line 10 amount on line 15.
Fiduciaries: Include the line 10 amount on the *Total* line of Schedule F, column C.

172001150094

Schedule D – 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 remediated brownfield credit for real property taxes 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 E – Partner's, shareholder's, or beneficiary's share of credit *(see instructions)*

Partner	**11**	Enter your share of the credit from your partnership	**11**	.00
S corporation shareholder	**12**	Enter your share of the credit from your S corporation	**12**	.00
Beneficiary	**13**	Enter your share of the credit from the estate or trust	**13**	.00
	14	**Total** *(add lines 11, 12, and 13)*	**14**	.00

Fiduciaries: Include the line 14 amount in the *Total* line of Schedule F, column C.
All others: Enter the line 14 amount on line 16.

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

A Beneficiary's name *(same as on Form IT-205, Schedule C)*	B Identifying number	C Share of remediated brownfield credit for real property taxes	D Share of recapture of credit
Total *(for column C, enter the line 10 amount plus the line 14 amount)*		14918.00	.00
Matt Harvey	004-22-0809	2984.00	.00
		.00	.00
Fiduciary		11934.00	.00

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

Individuals and partnerships	**15**	Enter the amount from line 10	**15**	.00
Partners, S corporation shareholders, beneficiaries	**16**	Enter the amount from line 14	**16**	.00
Fiduciaries	**17**	Enter the amount from Schedule F, column C, *Fiduciary* line	**17**	11934.00
	18	**Total credit** *(see instructions)*	**18**	11934.00

Schedule H – Summary of recapture credit *(see instructions)*

19	Individual's and partnership's recapture of credit *(see instructions)*	**19**	.00
20	Beneficiary's share of recapture of credit *(see instructions)*	**20**	.00
21	Partner's share of recapture of credit *(see instructions)*	**21**	.00
22	S corporation shareholder's share of recapture of credit *(see instructions)*	**22**	.00
23	Fiduciaries: enter your share of amount from Schedule F, column D, *Fiduciary* line	**23**	.00
24	Total *(see instructions)*	**24**	.00

Individuals: Enter the line 24 amount and code ***172*** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.
Fiduciaries: Include the line 24 amount on Form IT-205, line 12.
Partnerships: Enter the line 24 amount and code ***172*** on Form IT-204, line 148.

172002150094