New York State Department of Taxation and Finance

Personal Income Tax MeF Acceptance Testing System for Tax Year 2015

TEST ID: 1034

Forms Included: IT-201, IT-201-ATT, IT-252, and IT-252-ATT

Return specific information:

- Prime taxpayer: Andrew Hast born on 07-01-1990
- Filing Single; no dependents
- Taxpayer chooses standard deduction.

Case & Cond #1034

Test Form

NEW YORK STATE 2015

Department of Taxation and Finance

Resident Income Tax Return

New York State • New York City • Yonkers • MCTMT

IT-201

For the full year January 1, 2015, through December 31, 2015, or fiscal year beginning ... 15

and ending ...

For help completing your return, see the instructions, Form IT-201-I.

Your first name	MI	Your last name *(for a **joint return**, enter spouse's name on line below)*	Your date of birth *(mmddyyyy)*	Your social security number
ANDREW		HAST	0 7 0 1 1 9 9 0	1XX001034
Spouse's first name	MI	Spouse's last name	Spouse's date of birth *(mmddyyyy)*	Spouse's social security number

Mailing address ***(see instructions, page 12)*** *(number and street or PO box)*	Apartment number	New York State county of residence
425 MANNING BLVD		ALBANY

City, village, or post office	State	ZIP code	Country *(if not United States)*	School district name
ALBANY	NY	12206		ALBANY

Taxpayer's permanent home address ***(see instructions, page 12)*** *(number and street or rural route)*	Apartment number	School district code number 005

City, village, or post office	State	ZIP code	Decedent information	Taxpayer's date of death *(mmddyyyy)*	Spouse's date of death *(mmddyyyy)*
	NY				

A Filing status *(mark an **X** in one box):*

① [X] Single

② [ ] Married filing joint return *(enter spouse's social security number above)*

③ [ ] Married filing separate return *(enter spouse's social security number above)*

④ [ ] Head of household *(with qualifying person)*

⑤ [ ] Qualifying widow(er) with dependent child

B **Did you itemize** your deductions on your 2015 federal income tax return? ..... Yes [ ] No [X]

C **Can you be claimed** as a dependent on another taxpayer's federal return? ..... Yes [ ] No [X]

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

D1 Did you have a financial account located in a foreign country? *(see page 13)* ..... Yes [ ] No [X]

D2 **Yonkers residents and Yonkers part-year residents only:**

(1) Did you receive a property tax freeze credit? *(see page 13)* ..... Yes [ ] No [ ]

(2) If *Yes*, enter the amount..... [ ] 00

E (1) Did you or your spouse **maintain living quarters in NYC** during 2015? *(see page 13)* .. Yes [ ] No [X]

(2) Enter the number of days spent in NYC in 2015 *(any part of a day spent in NYC is considered a day)*.....

F **NYC residents and NYC part-year residents only** *(see page 13)*:

(1) Number of months **you** lived in NYC in 2015 .....

(2) Number of months **your spouse** lived in NYC in 2015 .....

G Enter your **2-character special condition code(s) if applicable** *(see page 13)* .....

H Dependent exemption information *(see page 14)*

First name	MI	Last name	Relationship	Social security number	Date of birth *(mmddyyyy)*

If more than 7 dependents, mark an ***X*** in the box. [ ]

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For office use only

Your social security number: 1XX001034

Federal income and adjustments *(see page 14)*

Whole dollars only

1	Wages, salaries, tips, etc.	1	00
2	Taxable interest income	2	00
3	Ordinary dividends	3	00
4	Taxable refunds, credits, or offsets of state and local income taxes *(also enter on line 25)*	4	00
5	Alimony received	5	00
6	Business income or loss *(submit a copy of federal Schedule C or C-EZ, Form 1040)*	6	40000 00
7	Capital gain or loss *(if required, submit a copy of federal Schedule D, Form 1040)*	7	00
8	Other gains or losses *(submit a copy of federal Form 4797)*	8	00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an ***X*** in the box ☐	9	00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an ***X*** in the box ☐	10	00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. *(submit copy of federal Schedule E, Form 1040)*	11	00
12	Rental real estate included in line 11 — 12 00		
13	Farm income or loss *(submit a copy of federal Schedule F, Form 1040)*	13	00
14	Unemployment compensation	14	00
15	Taxable amount of social security benefits *(also enter on line 27)*	15	00
16	Other income *(see page 14)* *Identify:*	16	00
17	Add lines **1 through 11** and **13 through 16**	17	40000 00
18	Total federal adjustments to income *(see page 14)* *Identify:* 1/2 SE TAX 2826	18	2826 00
19	**Federal adjusted gross income** *(subtract line 18 from line 17)*	19	37174 00

New York additions *(see page 15)*

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20	00
21	Public employee 414(h) retirement contributions from your wage and tax statements *(see page 15)*	21	00
22	**New York's** 529 college savings program distributions *(see page 15)*	22	00
23	Other *(Form IT-225, line 9)*	23	00
24	Add lines **19** through **23**	24	37174 00

New York subtractions *(see page 16)*

25	Taxable refunds, credits, or offsets of state and local income taxes *(from line 4)*	25	00
26	Pensions of NYS and local governments and the federal government *(see page 16)*	26	00
27	Taxable amount of social security benefits *(from line 15)*	27	00
28	Interest income on U.S. government bonds	28	00
29	Pension and annuity income exclusion *(see page 16)*	29	00
30	**New York's** 529 college savings program deduction/earnings	30	00
31	Other *(Form IT-225, line 18)*	31	00
32	Add lines 25 through 31	32	00
33	**New York adjusted gross income** *(subtract line **32** from line **24**)*	33	37174 00

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Standard deduction or itemized deduction *(see page 18)*

34	Enter your **standard deduction** *(table on page 18)* **or** your **itemized deduction** *(from Form IT-201-D)* Mark an ***X*** in the appropriate box: ☒ **Standard** - **or** - ☐ **Itemized**	34	7900 00
35	Subtract line 34 from line 33 *(if line 34 is more than line 33, leave blank)*	35	29274 00
36	Dependent exemptions *(enter the number of dependents listed in item H; see page 18)*	36	**000 00**
37	**Taxable income** *(subtract line 36 from line 35)*	37	29274 00

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Tax computation, credits, and other taxes

38	**Taxable income** *(from line 37 on page 2)*			**38**	29274	00
39	NYS tax on line 38 amount *(see page 19)*			**39**	1553	00
40	NYS household credit *(page 19, table 1, 2, or 3)*	**40**	00			
41	Resident credit *(see page 20)*	**41**	00			
42	Other NYS nonrefundable credits *(Form IT-201-ATT, line 7)*	**42**	1553 00			
43	Add lines 40, 41, and 42			**43**	1553	00
44	Subtract line 43 from line 39 *(if line 43 is more than line 39, leave blank)*			**44**		00
45	Net other NYS taxes *(Form IT-201-ATT, line 30)*			**45**		00
46	**Total New York State taxes** *(add lines 44 and 45)*			**46**		00

New York City and Yonkers taxes, credits, and surcharges, and MCTMT

47	NYC resident tax on line 38 amount *(see page 20)*	**47**	00			
48	NYC household credit *(page 20, table 4, 5, or 6)*	**48**	00			
49	Subtract line 48 from line 47 *(if line 48 is more than line 47, leave blank)*	**49**	00			
50	Part-year NYC resident tax *(Form IT-360.1)*	**50**	00			
51	Other NYC taxes *(Form IT-201-ATT, line 34)*	**51**	00			
52	Add lines 49, 50, and 51	**52**	00			
53	NYC nonrefundable credits *(Form IT-201-ATT, line 10)*	**53**	00			
54	Subtract line 53 from line 52 *(if line 53 is more than line 52, leave blank)*	**54**	00			
54a	MCTMT net earnings base	**54a**	00			
54b	MCTMT	**54b**	00			
55	Yonkers resident income tax surcharge *(see page 22)*	**55**	00			
56	Yonkers nonresident earnings tax *(Form Y-203)*	**56**	00			
57	Part-year Yonkers resident income tax surcharge *(Form IT-360.1)*	**57**	00			
58	**Total New York City and Yonkers, taxes / surcharges and MCTMT** *(add lines 54 and 54b through 57)*			**58**		00
59	**Sales or use tax** *(see page 23; **do not leave line 59 blank**)*			**59**	0	00

See instructions on pages 20, 21, and 22 to compute New York City and Yonkers taxes, credits, and surcharges, and MCTMT.

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

Voluntary contributions *(see page 24)*

60a	Return a Gift to Wildlife	**60a**	00			
60b	Missing/Exploited Children Fund	**60b**	00			
60c	Breast Cancer Research Fund	**60c**	00			
60d	Alzheimer's Fund	**60d**	00			
60e	Olympic Fund *($2 or $4; see page 24)*	**60e**	00			
60f	Prostate and Testicular Cancer Research and Education Fund	**60f**	00			
60g	9/11 Memorial	**60g**	00			
60h	Volunteer Firefighting & EMS Recruitment Fund	**60h**	00			
60i	Teen Health Education	**60i**	00			
60j	Veterans Remembrance	**60j**	00			
60k	Homeless Veterans	**60k**	00			
60	**Total voluntary contributions** *(add lines 60a through 60k)*			**60**		00
61	**Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions** *(add lines 46, 58, 59, and 60)*			**61**		00

Your social security number: 1XX001034

62 Enter amount from line 61 ..... **62** | 00

Payments and refundable credits *(see page 25)*

63	Empire State child credit	**63**	00
63a	Family tax relief credit	**63a**	00
64	NYS/NYC child and dependent care credit	**64**	00
65	NYS earned income credit (EIC)	**65**	00
66	NYS noncustodial parent EIC	**66**	00
67	Real property tax credit	**67**	00
68	College tuition credit	**68**	00
69	NYC school tax credit ***(also complete F on page 1;*** *see page 25)*	**69**	00
70	NYC earned income credit	**70**	00
70a	NYC enhanced real property tax credit	**70a**	00
71	Other refundable credits *(Form IT-201-ATT, line 18)*	**71**	00
72	Total **New York State** tax withheld	**72**	00
73	Total **New York City** tax withheld	**73**	00
74	Total **Yonkers** tax withheld	**74**	00
75	Total estimated tax payments **and** amount paid with Form IT-370	**75**	00

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

If applicable, complete Form(s) IT-2 and/or IT-1099-R and submit them with your return *(see page XX)*.

76 **Total payments** *(add lines 63 through 75)* ..... **76** | 00

Your refund, amount you owe, and account information *(see pages 27 through 30)*

77 **Amount overpaid** *(if line 76 is **more than** line 62, subtract line 62 from line 76)* ..... **77** | 00

78 Amount of line 77 to be **refunded**
Mark one refund choice: ☐ **direct deposit** *(fill in line 83)* - or - ☐ **debit card** - or - ☐ **paper check** ... **78** | 00

79 Amount of line 77 that you want applied to your **2016** estimated tax *(see instructions)* ..... **79** | 00

See pages 27 and 28 for information about your three refund choices.

See page 29 for payment options.

80 Amount you **owe** *(if line 76 is **less than** line 62, subtract line 76 from line 62).* To pay by electronic funds withdrawal, mark an ***X*** in the box ☐ and fill in lines 83 and 84. If you pay by check or money order you **must** complete Form IT-201-V and mail it with your return. ..... **80** | 00

81 Estimated tax penalty *(include this amount in line 80 or reduce the overpayment on line 77; see page 28)* ..... **81** | 00

82 Other penalties and interest *(see page 29)* ..... **82** | 00

See page 31 for the proper assembly of your return.

83 Account information for direct deposit or electronic funds withdrawal *(see page 29).*
If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an ***X*** in this box *(see pg. 29)* ☐

83a Account type: ☐ Personal checking **- or -** ☐ Personal savings **- or -** ☐ Business checking **- or -** ☐ Business savings

83b Routing number _____ **83c** Account number _____

84 Electronic funds withdrawal *(see page 30)* ..... Date _____ Amount _____ | 00

Third-party designee? *(see instr.)* Yes ☐ No ☒	Print designee's name	Designee's phone number ( )	Personal identification number (PIN)
	E-mail:		

▼ **Paid preparer must complete** ▼ *(see instructions)*	Preparer's NYTPRIN	NYTPRIN excl. code
Preparer's signature	Preparer's printed name	
Firm's name *(or yours, if self-employed)*	Preparer's PTIN or SSN	
Address	Employer identification number	
	Date	
E-mail:		

▼ **Taxpayer(s) must sign here** ▼	
Your signature	
Your occupation SELF EMPLOYED	
Spouse's signature and occupation *(if joint return)*	
Date	Daytime phone number (518) 555-6666
E-mail: HAST@ATS.COM	

See instructions for where to mail your return.

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NEW YORK STATE 2015

Department of Taxation and Finance

Other Tax Credits and Taxes

Attachment to Form IT-201

IT-201-ATT

See the instructions for completing Form IT-201-ATT in the instructions for Form IT-201. **Submit this form with your Form IT-201.**

Name(s) as shown on your Form IT-201	Your social security number
ANDREW HAST	1XX-00-1034

A Have you (or an entity of which you are an owner) been convicted of *Bribery Involving Public Servants and Related Offenses, Corrupting the Government*, or *Defrauding the Government* (NYS Penal Law Article 200, 496, or section 195.20)? *(see instructions)* ..... Yes ☐ No ☒

Part 1 – Other New York State, New York City, and Yonkers tax credits

Section A – New York State nonrefundable, non-carryover credits used

Whole dollars only

1	Accumulation distribution credit *(submit computation)*	1	00
2	Other nonrefundable, non-carryover credits		

	Code	Amount			Code	Amount	
2a			00	2b			00

	Total other nonrefundable, non-carryover credits *(add lines 2a and 2b)*	2	00

Section B – New York State nonrefundable, carryover credits used

3	Long-term care insurance credit	3	00
4	Investment credit	4	00
5	Solar energy system equipment credit	5	00
6	Other nonrefundable, carryover credits		

	Code	Amount			Code	Amount	
6a	252	1553	00	6h			00
6b			00	6i			00
6c			00	6j			00
6d			00	6k			00
6e			00	6l			00
6f			00	6m			00
6g			00	6n			00

	Total other nonrefundable, carryover credits *(add lines 6a through 6n)*	6	1553 00
7	**Total New York State nonrefundable credits used** *(add lines 1 through 6; enter here and on **Form IT-201, line 42**)*	7	1553 00

Section C – New York City nonrefundable, non-carryover credits used

8	New York City resident UBT credit	8	00
8a	New York City resident GCT credit	8a	00
9	New York City accumulation distribution credit *(submit computation)*	9	00
9a	Part-year resident nonrefundable NYC child and dependent care credit	9a	00
10	**Total other New York City nonrefundable credits used** *(add lines 8, 8a, 9, and 9a; enter here and on **Form IT-201, line 53**)*	10	00

Section D – New York State, New York City, Yonkers, and MCTMT refundable credits

11	Farmers' school tax credit	11	00
12	Other refundable credits		

	Code	Amount			Code	Amount	
12a			00	12g			00
12b			00	12h			00
12c			00	12i			00
12d			00	12j			00
12e			00	12k			00
12f			00	12l			00

	Total other refundable credits *(add lines 12a through 12l)*	12	00
13	Add lines 11 and 12	13	00

(continued on back)

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Your social security number
1XX-00-1034

Part 1, Section D – New York State, New York City, Yonkers, and MCTMT refundable credits *(continued)*

14	Enter amount from line 13 on the front page	**14**	00
15	**New York State** claim of right credit	**15**	00
16	**New York City** claim of right credit	**16**	00
17	**Yonkers** claim of right credit	**17**	00
17a	**MCTMT** (metropolitan commuter transportation mobility tax) claim of right credit	**17a**	00
18	**Total** New York State, New York City, Yonkers, and MCTMT other refundable credits *(add lines 14 through 17a; enter here and on **Form IT-201, line 71**)*	**18**	00

Part 2 – Other New York State taxes *(submit all applicable forms)*

If you are subject to other New York State taxes, **complete Part 2.**

19	New York State tax on capital gain portion of lump-sum distributions *(Form IT-230)*	**19**	00

20 Other New York State taxes

	Code	Amount			Code	Amount	
20a			00	**20g**			00
20b			00	**20h**			00
20c			00	**20i**			00
20d			00	**20j**			00
20e			00	**20k**			00
20f			00	**20l**			00

	Total other New York State taxes *(add lines 20a through 20l)*	**20**	00
21	Add lines 19 and 20	**21**	00
22	See instructions for line 22	**22**	1553 00
23	Enter amount from **Form IT-201**, line 39	**23**	1553 00
24	Subtract line 23 from line 22 *(if line 23 is more than line 22, leave blank)*	**24**	00
25	Subtract line 24 from line 21 *(if line 24 is more than line 21, leave blank)*	**25**	00
26	New York State separate tax on lump-sum distributions *(Form IT-230)*	**26**	00
27	Resident credit against separate tax on lump-sum distributions	**27**	00
28	Subtract line 27 from line 26	**28**	00
29	This line intentionally left blank	**29**	
30	**Net other New York State taxes** *(add lines 25 and 28; enter here and on **Form IT-201, line 45**)*	**30**	00

Part 3 – Other New York City taxes *(submit all applicable forms)*

31	This line intentionally left blank	**31**	
32	New York City resident separate tax on lump-sum distributions *(Form IT-230)*	**32**	00
33	New York City tax on capital gain portion of lump-sum distributions *(Form IT-230)*	**33**	00
34	**Total other New York City taxes** *(add lines 32 and 33; enter here and on **Form IT-201, line 51**)*	**34**	00

Case & Cond #1034 | Test Form

NEW YORK STATE 2015

Department of Taxation and Finance

Investment Tax Credit for the Financial Services Industry

IT-252

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return	Type of business	Identifying number as shown on return
ANDREW HAST	CONSULTING	1XX001034

Use this form to claim an investment tax credit for qualified property used in the ordinary course of a taxpayer's business as a broker or dealer in connection with the purchase or sale of stocks, bonds, or other securities, or in providing investment advisory services for a regulated investment company. The property must be placed in service on or after October 1, 1998, and before October 1, 2015. To claim the employment incentive credit, submit Form IT-252-ATT with Form IT-252 (*see instructions,* Form IT-252-I, *for assistance*).

Date you started your business in New York State	Location of the qualified property *(if more than one, submit schedule)*	NAICS code *(see instructions)*
02-12-2010	19 LOCUST AVE AMSTERDAM NY 12010	523900

Important: If this is your first tax year, do not complete Parts 1, 2 or 3. Begin with Part 4.

Part 1 – 80% current-year test *(see instructions)* Computation of percentage of administrative and support employees in New York State for the current tax year:

	Current tax year	March 31	June 30	September 30	December 31	Total		
	Number of administrative and support employees in New York State	20	20	23	24	87		
1a	Average number of administrative and support employees in New York State *(divide* Total *column above by four)*						1a	21.75
	Number of administrative and support employees everywhere	25	25	25	25	100		
1b	Average number of administrative and support employees everywhere *(divide* Total *column above by four)*						1b	25.00
2	Percentage of administrative and support employees in New York State *(divide line 1a by line 1b)*						2	87 %

Does the percentage on line 2 equal or exceed 80%? ..... Yes ☒ No ☐

If *Yes,* skip Parts 2 and 3, and continue with Part 4. If *No,* you do not qualify using the 80% current-year test.

Part 2 – 95% three-year back-office test *(see instructions)* Computation of average number of administrative and support employees in New York State for the current tax year and 36-month test period:

	Current tax year	March 31	June 30	September 30	December 31	Total		
	Number of administrative and support employees in New York State							
3a	Average number of administrative and support employees in New York State for current tax year *(divide* Total *column above by four)*						3a	
	Number of administrative and support employees in New York State during 36-month test period	March 31	June 30	September 30	December 31	Total		
	A. First year							
	B. Second year							
	C. Third year							
	D. Total number of administrative and support employees in New York State for 36-month test period *(add* Total *column, lines A, B, and C)*							
3b	Average number of administrative and support employees in New York State for 36-month test period *(divide line D above by twelve)*						3b	
4	Percentage of employment for administrative and support employees in New York State *(divide line 3a by line 3b)*						4	%

Does the percentage on line 4 equal or exceed 95%? ..... Yes ☐ No ☐

If *Yes*, skip Part 3 and continue with Part 4. If *No*, you do not qualify using the 95% three-year back-office test.

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Part 3 – 90% end-of-year test *(see instructions)* Computation of percentage of employees in New York State for the current tax year:

Current tax year	March 31	June 30	September 30	December 31	Total
Number of employees in New York State					

5a	Average number of employees in New York State during the current tax year *(divide* Total *column above by four)* ...	**5a**	
5b	Number of employees in New York State on the last day of your first tax year in which you were subject to tax in New York State *(taxpayers subject to tax in 1998 see instructions)*	**5b**	
6	Percentage of employees in New York State for the current tax year *(divide line 5a by line 5b)*	**6**	%

Does the percentage on line 6 equal or exceed 90%? ..... Yes ☐ No ☐

If *Yes,* continue with Part 4. If *No,* you do not qualify using the 90% end-of-year test.

Part 4 – Computation of credit

Individual, partnership, and fiduciary	**7**	Credit from line 25 *(see instructions)*	**7**	2350.00
Beneficiary	**8**	Share of investment tax credit from the estate or trust *(see instructions)* ...	**8**	.00
Partner		Partnership name: Employer identification number		
	9	Partner's share of investment tax credit from the partnership *(see instr.)* ...	**9**	.00
S corporation shareholder		S corporation name: Employer identification number		
	10	Shareholder's share of investment tax credit from the S corporation *(see instr.)*	**10**	.00
	11	Total *(add lines 7 through 10;* ***fiduciaries:*** *see instructions)*	**11**	2350.00

12	**Fiduciary:** Enter credit allocated to beneficiaries in Part 8, column C	**12**	.00
13	Subtract line 12 from line 11 *(**partnerships:** see instructions)*	**13**	2350.00
14	Available carryover credit from last year's Form IT-252	**14**	.00
15	Investment tax credit *(add lines 13 and 14)*	**15**	2350.00
16	Total addback of credit *(from line 23;* ***fiduciaries:*** *see instructions)*	**16**	.00
17a	Total investment tax credit (ITC) *(see instructions)*	**17a**	2350.00
17b	Net ITC recapture *(see instructions)*	**17b**	.00

Part 5 – Summary of addback of credit on early dispositions

18	Individual's and partnership's addback of credit on early dispositions *(from line 29; see instructions)*	**18**	.00
19	Beneficiary's share of addback of credit on early dispositions *(see instructions)*	**19**	.00
20	Partner's share of addback of credit on early dispositions *(see instructions)*	**20**	.00
21	S corporation shareholder's share of addback of credit on early dispositions *(see instructions)*	**21**	.00
22	Estate's or trust's addback of credit on early dispositions *(from line 29)*	**22**	.00
23	Total *(add lines 18 through 22; see instructions)*	**23**	.00

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Part 6 – Investments in qualified property *(see instructions)*

A Description of property *(list each asset and use a schedule if needed)*	B Principal use of property	C Date acquired	D Useful life in years	E Investment credit base	F Investment tax credit *(column E × 4% (.04))*
IT INFRASTRUCTURE	IT	07-01-2015	5	10000.00	400.00
WAREHOUSE	SHIPPING	07-01-2015	5	30000.00	1200.00
				.00	.00

24	Enter employment incentive credit (EIC) from Form IT-252-ATT, Part 2, line 7	**24**	750.00
25	Total investment tax credit and EIC *(add amounts in column F, including the line 24 amount)*	**25**	2350.00

Fiduciaries: Include the line 25 amount on line 7 and on the *Total* line of Part 8, column C.
All others: Enter the line 25 amount on line 7.

Part 7 – Early dispositions of qualified property and addback of credit on early dispositions *(see instructions)*

A Description of property *(list each asset and use a schedule if needed)*	B Date acquired	C Date property ceased to qualify	D Life (months)	E Unused life (months)	F Percentage *(E ÷ D)*	G Total investment tax credit allowed	H Addback of credit on early dispositions *(F × G)*
						.00	.00
						.00	.00
						.00	.00

26	Total *(add amounts in column H and enter here; include total from additional sheets, if any)*	**26**	.00
27	Interest rate *(see instructions)*	**27**	
28	Multiply line 26 by line 27	**28**	.00
29	Total addback of credit on early dispositions *(add lines 26 and 28)*	**29**	.00

Fiduciaries: Enter the line 29 amount on line 22.
All others: Enter the line 29 amount on line 18.

Part 8 – Beneficiary's and fiduciary's share of investment tax credit and addback of credit on early dispositions *(see instructions)*

A Beneficiary's name *(same as in Form IT-205, Schedule C)*	B Identifying number	C Share of investment tax credit	D Share of addback of credit on early dispositions
Total		.00	.00
		.00	.00
		.00	.00
Fiduciary		.00	.00

Part 9 – Application of credit and computation of refund and carryover

30a	Total credit *(from line 17a)*	**30a**	2350.00
30b	Tax due before credits *(see instructions)*	**30b**	1553.00
31	Credits that you applied before this credit *(see instructions)*	**31**	.00
32	Net tax *(subtract line 31 from line 30b)*	**32**	1553.00
33	Amount of credit used for the current tax year *(see instructions)*	**33**	1553.00
34	Amount of credit available for refund or carryover to next year *(subtract line 33 from line 30a)*	**34**	797.00
35	Amount of credit to be refunded *(see instructions)*	**35**	.00
36	Amount of credit available for carryover to next year *(subtract line 35 from line 34)*	**36**	797.00
37	Unused expired tax credits *(see instructions)* Enter the earliest year *(yyyy)* of unused credit carryover included in the carryforward....	**37**	.00
38	Amount of credit to be carried over to next year *(subtract line 37 from line 36)*	**38**	797.00

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Case & Cond #1034

Test Form

Department of Taxation and Finance

Employment Incentive Credit for the Financial Services Industry

IT-252-ATT

1st DRAFT

Submit this form with Form IT-252, *Investment Tax Credit for the Financial Services Industry*.

Name(s) as shown on return	Type of business	Identifying number as shown on return
ANDREW HAST	CONSULTING	1XX001034

Use this form to claim an employment incentive credit for property that qualifies for the investment tax credit that is used in the ordinary course of a taxpayer's business as a broker or dealer in connection with the purchase or sale of stocks, bonds, or other securities, or in providing investment advisory services for a regulated investment company. The property must be placed in service on or after October 1, 1998, and before October 1, 2015.

Employment incentive credit

Part 1 – Eligibility for employment incentive credit (*see* Instructions *on back*)

A Year	B Mar. 31	C June 30	D Sept. 30	E Dec. 31	F Total (B + C + D + E)	G Average (see instructions)	H* Percent %
A. First succeeding year: Use with Part 2, line 5							
1 Year 2013 Number of NY State employees in employment base year	55	60	70	80	265	66.250	
2 Year 2015 Number of NY State employees in the credit year	60	65	80	85	290	72.500	109
B. Second succeeding year: Use with Part 2, line 6							
3 Year 2012 Number of NY State employees in employment base year	55	60	70	80	265	66.250	
4 Year 2013 Number of NY State employees in the credit year	60	65	80	85	290	72.500	109

* Divide the average number of employees in the credit year by the average number of employees in the base year (column G). Round the result to the second decimal place. If the percentage in column H is less than 101% (1.01), stop; you do not qualify for the employment incentive credit.

Part 2 – Computation of employment incentive credit

	A Tax year in which investment tax credit was allowed	B Amount of investment credit base upon which original investment tax credit was allowed	C Employment incentive credit *(multiply column B by the appropriate rate from* Tax rate schedule *below)*
5 Information for first succeeding year: Use percentage on line 2, column H, to determine rate	2014	10000.00	250.00
6 Information for second succeeding year: Use percentage on line 4, column H, to determine rate	2013	20000.00	500.00

7 Add column C amounts from lines 5 and 6 *(enter here and on Form IT-252, line 24)* **7** 750.00

Tax rate schedule – Employment incentive credit rates to be used in Part 2 above

If the percentage in Part 1, column H is at least:	The employment incentive credit rate is:
101% but less than 102%	1½% (.015) of investment credit base
102% but less than 103%	2% (.02) of investment credit base
103%	2½% (.025) of investment credit base

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