



# New York State Department of Taxation and Finance

Personal Income Tax MeF Acceptance Testing System for Tax Year 2015

---

## TEST ID: 1037

**Forms Included:** IT-201, IT-201-ATT, IT-223, IT-225, IT-501, IT-502, IT-611, IT-611.1, IT-612 and IT-637

**Test Notes:** Apply non-refundable credit IT-637 first and then compute form IT-501

### Return specific information:

- Prime taxpayer: Andrew Kalashnikov born on 06-30-1955
- Filing Single; no dependents
- Taxpayer chooses standard deduction.
- Taxpayer elects to have \$10,000 refunded by paper check and the balance of overpayment applied to 2016 estimated tax.

Address any questions via e-mail to [NYSPLITMEF@tax.ny.gov](mailto:NYSPLITMEF@tax.ny.gov)

Personal Income Tax MeF publications and forms: [http://www.tax.ny.gov/pit/efile/pit\\_mef\\_publications\\_2014.htm](http://www.tax.ny.gov/pit/efile/pit_mef_publications_2014.htm)

Current Schema and State Spreadsheet available at: [http://www.tax.ny.gov/bus/efile/swd\\_income.htm](http://www.tax.ny.gov/bus/efile/swd_income.htm)



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

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

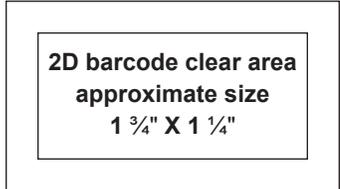
and ending ...

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	
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	
City, village, or post office			State	ZIP code	Country (if not United States)	School district name	
Taxpayer's permanent home address (see instructions, page 12) (number and street or rural route)					Apartment number	School district code number	
City, village, or post office			State	ZIP code	Decedent information	Taxpayer's date of death (mmddyyyy)	Spouse's date of death (mmddyyyy)
			<b>NY</b>				

- A Filing status** (mark an **X** in one box):
- ①  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

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



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

**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

(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.



For office use only

Your social security number

**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		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 <b>X</b> in the box ... <input type="checkbox"/>	9		00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an <b>X</b> in the box <input type="checkbox"/>	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		00
18	Total federal adjustments to income (see page 14) Identify: .....	18		00
19	<b>Federal adjusted gross income</b> (subtract line 18 from line 17) .....	19		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	<b>New York's</b> 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		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	<b>New York's</b> 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	<b>New York adjusted gross income</b> (subtract line 32 from line 24) .....	33		00

2D barcode clear area  
approximate size  
1 3/4" X 1 1/4"

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

34	Enter your <b>standard deduction</b> (table on page 18) or your <b>itemized deduction</b> (from Form IT-201-D) Mark an <b>X</b> in the appropriate box: <input type="checkbox"/> <b>Standard</b> - or - <input type="checkbox"/> <b>Itemized</b>	34		00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank) .....	35		00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 18) .....	36		000 00
37	<b>Taxable income</b> (subtract line 36 from line 35) .....	37		00



Name(s) as shown on page 1

Your social security number

Tax computation, credits, and other taxes

Table with 3 columns: Line number, Description, and Amount. Rows include Taxable income (38), NYS tax on line 38 amount (39), NYS household credit (40), Resident credit (41), Other NYS nonrefundable credits (42), Add lines 40, 41, and 42 (43), Subtract line 43 from line 39 (44), Net other NYS taxes (45), and Total New York State taxes (46).

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

Table with 3 columns: Line number, Description, and Amount. Rows include NYC resident tax on line 38 amount (47), NYC household credit (48), Subtract line 48 from line 47 (49), Part-year NYC resident tax (50), Other NYC taxes (51), Add lines 49, 50, and 51 (52), NYC nonrefundable credits (53), Subtract line 53 from line 52 (54), MCTMT net earnings base (54a), MCTMT (54b), Yonkers resident income tax surcharge (55), Yonkers nonresident earnings tax (56), Part-year Yonkers resident income tax surcharge (57), Total New York City and Yonkers taxes / surcharges and MCTMT (58), and Sales or use tax (59).

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 3/4" X 1 1/4"

Voluntary contributions (see page 24)

Table with 3 columns: Line number, Description, and Amount. Rows include 60a Return a Gift to Wildlife, 60b Missing/Exploited Children Fund, 60c Breast Cancer Research Fund, 60d Alzheimer's Fund, 60e Olympic Fund (\$2 or \$4; see page 24), 60f Prostate and Testicular Cancer Research and Education Fund, 60g 9/11 Memorial, 60h Volunteer Firefighting & EMS Recruitment Fund, 60i Teen Health Education, 60j Veterans Remembrance, 60k Homeless Veterans, Total voluntary contributions (60), and Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions (61).

201003150099



Your social security number

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 3/4" X 1 1/4"

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.

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  
See page 29 for payment options.

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 28) ..... 81 00  
See page 31 for the proper assembly of your return.

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

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 <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name	Designee's phone number ( )	Personal identification number (PIN)
	E-mail:		

▼ Paid preparer must complete ▼ (see instructions)		Preparer's NYTPRN	NYTPRN 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	
E-mail:		Date	

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number ( )
E-mail:	

See instructions for where to mail your return.





Your social security number

**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 <b>New York State</b> claim of right credit .....	15	00
16 <b>New York City</b> claim of right credit .....	16	00
17 <b>Yonkers</b> claim of right credit .....	17	00
17a <b>MCTMT</b> (metropolitan commuter transportation mobility tax) claim of right credit .....	17a	00
18 <b>Total</b> New York State, New York City, Yonkers, and MCTMT other refundable credits (add lines 14 through 17a; enter here and on <b>Form IT-201, line 71</b> ) .....	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	00
23 Enter amount from <b>Form IT-201</b> , line 39 .....	23	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 <b>Total other New York City taxes</b> (add lines 32 and 33; enter here and on <b>Form IT-201, line 51</b> ) .....	34	00





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

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

Table with 4 columns: Line item (1a-1g), Number (A-), A - Total amount, B - NYS allocated amount

Summary lines 2, 3, 4 with totals and amounts

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

Table with 4 columns: Line item (5a-5g), Number (EA-), A - Total amount, B - NYS allocated amount

Summary lines 6, 7, 8, 9 with totals and amounts

(continued)



**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 -		00		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		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		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	<b>Total subtractions</b> (add lines 13 and 17; see instructions) .....	18		00







# 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)

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**
- 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	
	Municipality	County
DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued

- 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**
- 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					

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

#### 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

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



**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)

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

<b>A</b> Beneficiary’s name (same as on Form IT-205, Schedule C)	<b>B</b> Identifying number	<b>C</b> Share of remediated brownfield credit for real property taxes	<b>D</b> Share of recapture of credit
Total (for column C, enter the line 10 amount plus the line 14 amount)		.00	.00
		.00	.00
		.00	.00
Fiduciary		.00	.00

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

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

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

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





# 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**

**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	
	Municipality	County
DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued

**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**

**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**  %



**Schedule B – Credit components** (see instructions)

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

<b>A</b> Description of site preparation costs <i>(see instructions)</i>	<b>B</b> Date costs paid or incurred <i>(mm-dd-yyyy; see instr.)</i>	<b>C</b> Costs
		.00
		.00
		.00

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

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

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

<b>A</b> Description of qualified tangible property <i>(list each item separately; see instr.)</i>	<b>B</b> Principal use <i>(see instructions)</i>	<b>C</b> Date placed in service <i>(mm-dd-yyyy)</i>	<b>D</b> Life <i>(years; see instr.)</i>	<b>E</b> Cost or other basis <i>(see instructions)</i>
				.00
				.00
				.00

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

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



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

<b>A</b> Description of groundwater remediation costs <i>(see instructions)</i>	<b>B</b> Date costs paid or incurred <i>(mm-dd-yyyy; see instr.)</i>	<b>C</b> Costs
		.00
		.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**  .00

**19** Applicable percentage rate (from Applicable percentage table in the instructions) ..... **19**  %

**20** On-site groundwater remediation credit component (multiply line 18 by line 19) ..... **20**  .00

<b>Partner</b>	<b>21</b>	Enter your share of the on-site groundwater remediation credit component from your partnership(s) .....	<b>21</b>	<input style="width: 100px;" type="text"/> .00
<b>S corporation shareholder</b>	<b>22</b>	Enter your share of the on-site groundwater remediation credit component from your S corporation(s) .....	<b>22</b>	<input style="width: 100px;" type="text"/> .00
<b>Beneficiary</b>	<b>23</b>	Enter your share of the on-site groundwater remediation credit component from the estate(s) or trust(s) .....	<b>23</b>	<input style="width: 100px;" type="text"/> .00
	<b>24</b>	Total on-site groundwater remediation credit component <i>(add lines 20 through 23; see instructions)</i> .....	<b>24</b>	<input style="width: 100px;" type="text"/> .00

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

<b>A</b> Beneficiary’s name <i>(same as on Form IT-205, Schedule C)</i>	<b>B</b> Identifying number	<b>C</b> Share of site preparation credit component	<b>D</b> Share of tangible property credit component	<b>E</b> Share of on-site groundwater remediation credit component	<b>F</b> Share of recapture of credit
Total		.00	.00	.00	.00
		.00	.00	.00	.00
		.00	.00	.00	.00
Fiduciary		.00	.00	.00	.00

171003150094



**Schedule E – Computation of credit**

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

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

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

<b>A</b> Description of property	<b>B</b> Date property was placed in service (mm-dd-yyyy)	<b>C</b> Date property ceased to qualify (mm-dd-yyyy)	<b>D</b> Life (months)	<b>E</b> Unused life (months)	<b>F</b> Percentage (E ÷ D)	<b>G</b> Tangible property credit component previously allowed	<b>H</b> Recaptured tangible property credit component (F × G)
						.00	.00
						.00	.00
						.00	.00

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

**Recapture if COC is revoked**

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

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





# 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**

**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	
	Municipality	County
DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued

**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**

**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



**Schedule B – Credit components** (see instructions)

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

<b>A</b> Description of site preparation costs (see instructions)	<b>B</b> Date costs paid or incurred (mm-dd-yyyy; see instr.)	<b>C</b> Costs
		.00
		.00
		.00

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

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

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

<b>A</b> Description of groundwater remediation costs (see instructions)	<b>B</b> Date costs paid or incurred (mm-dd-yyyy; see instr.)	<b>C</b> Costs
		.00
		.00
		.00

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

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



**Part 3 – Tangible property credit component**

<b>A</b> Description of qualified tangible property <i>(list each item separately; see instructions)</i>	<b>B</b> Principal use <i>(see instructions)</i>	<b>C</b> Date placed in service <i>(mm-dd-yyyy)</i>	<b>D</b> Life <i>(years; see instr.)</i>	<b>E</b> Cost or other basis <i>(see instructions)</i>
				.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**  .00

**19** Applicable percentage *(see instructions)* ..... **19**  %

**20a** Tentative tangible property credit component *(see instructions)* ..... **20a**  .00

**20b** Tangible property component limitation for the qualified site *(see instructions)* ..... **20b**  .00

**20c** Tangible property component for use in the current tax year for the qualified site *(see instructions)* .. **20c**  .00

**20d** Tangible property credit component *(see instructions)* ..... **20d**  .00

<b>Partner</b>	<b>21</b>	Enter your share of the tangible property credit component from your partnership(s) .....	<b>21</b>	<input style="width: 100px;" type="text"/> .00
<b>S corporation shareholder</b>	<b>22</b>	Enter your share of the tangible property credit component from your S corporation(s) .....	<b>22</b>	<input style="width: 100px;" type="text"/> .00
<b>Beneficiary</b>	<b>23</b>	Enter your share of the tangible property credit component from the estate(s) or trust(s) .....	<b>23</b>	<input style="width: 100px;" type="text"/> .00
	<b>24</b>	Total tangible property credit component <i>(add lines 20d through 23; see instructions)</i> ..	<b>24</b>	<input style="width: 100px;" type="text"/> .00

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

<b>A</b> Beneficiary’s name <i>(same as on Form IT-205, Schedule C)</i>	<b>B</b> Identifying number	<b>C</b> Share of site preparation credit component	<b>D</b> Share of tangible property credit component	<b>E</b> Share of on-site groundwater remediation credit component	<b>F</b> Share of recapture of credit
Total		.00	.00	.00	.00
		.00	.00	.00	.00
		.00	.00	.00	.00
Fiduciary		.00	.00	.00	.00

170003150094



**Schedule E – Computation of credit**

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

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

**Tangible property that ceases to be in qualified use**

<b>A</b> Description of property	<b>B</b> Date property was placed in service (mm-dd-yyyy)	<b>C</b> Date property ceased to qualify (mm-dd-yyyy)	<b>D</b> Life (months)	<b>E</b> Unused life (months)	<b>F</b> Percentage (E ÷ D)	<b>G</b> Tangible property credit component previously allowed	<b>H</b> Recaptured tangible property credit component (F × G)
						.00	.00
						.00	.00
						.00	.00

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

**Recapture if COC is revoked**

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

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





# Alternative Fuels and Electric Vehicle Recharging Property Credit

Tax Law - Article 22, Section 606(p)

Submit this form with Form IT-201, IT-203, IT-204, or IT-205 (see instructions for assistance).

Name(s) as shown on return	Type of business (if applicable)	Identifying number as shown on return
----------------------------	----------------------------------	---------------------------------------

## Schedule A – Individuals (including sole proprietors), partnerships, estates, and trusts (see instructions)

A Location of vehicle refueling or recharging property	B Total cost of vehicle refueling or recharging property (see instructions)	C Number of pumps or recharging stations	D (Column B ÷ column C) × 50% (.5)	E Enter the lesser of column D or \$5,000	F Column C × column E
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
<b>1</b> Total of column F amounts from additional Form(s) IT-637, if any .....					<b>1</b> .00
<b>2</b> Add column F amounts, including any amount from line 1 .....					<b>2</b> .00

**Fiduciaries:** Include the line 2 amount in the *Total* line of Schedule D, column C.  
**All others:** Enter the line 2 amount on line 7.

## 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 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 of entity	Type	Employer identification number



**Schedule C – Partner’s, shareholder’s, or beneficiary’s share of credit** (see instructions)

<b>Partner</b>	<b>3</b>	Enter your share of the credit from your partnership (see instructions) .....	<b>3</b>	.00
<b>S corporation shareholder</b>	<b>4</b>	Enter your share of the credit from your S corporation (see instructions) .....	<b>4</b>	.00
<b>Beneficiary</b>	<b>5</b>	Enter your share of the credit from the estate or trust (see instructions) .....	<b>5</b>	.00
	<b>6</b>	Total (add lines 3, 4, and 5) .....	<b>6</b>	.00

**Fiduciaries:** Include the line 6 amount in the *Total* line of Schedule D, column C.  
**All others:** Transfer the line 6 amount to line 8.

**Schedule D – Beneficiary’s and fiduciary’s share of credit and recapture of credit** (see instructions)

<b>A</b> Beneficiary’s name (same as on Form IT-205, Schedule C)	<b>B</b> Identifying number	<b>C</b> Share of credit	<b>D</b> Share of recapture of credit
Total		.00	.00
		.00	.00
		.00	.00
Fiduciary		.00	.00

**Schedule E – Computation of credit**

<b>Individuals and partnerships</b>	<b>7</b>	Enter the amount from line 2 .....	<b>7</b>	.00
<b>Partners, S corporation shareholders, beneficiaries</b>	<b>8</b>	Enter the total from line 6 .....	<b>8</b>	.00
<b>Fiduciaries</b>	<b>9</b>	Enter the amount from Schedule D, <i>Fiduciary</i> line, column C .....	<b>9</b>	.00
	<b>10</b>	Enter the carryover credit from last year’s Form IT-637 .....	<b>10</b>	.00
	<b>11</b>	Total credit (add lines 7 through 10) .....	<b>11</b>	.00

**Partnerships:** Enter the line 11 amount and code **637** on Form IT-204, line 147.  
**All others:** Complete Schedule G.

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

<b>A</b> Tax year credit allowed	<b>B</b> Total recovery period	<b>C</b> Years in service prior to recapture year	<b>D</b> Recapture years (column B - column C)	<b>E</b> Recapture percentage (column D ÷ column B)	<b>F</b> Original credit allowed	<b>G</b> Credit recapture (column F × column E)	
					.00	.00	
					.00	.00	
					.00	.00	
<b>12</b>	Total of column G amounts from additional Form(s) IT-637, if any .....					<b>12</b>	.00
<b>13</b>	Recaptured credit (add column G amounts, including any amount from line 12) .....					<b>13</b>	.00
<b>14</b>	Partner in a partnership, shareholder of an S corporation, or beneficiary of an estate or trust, enter your share of the recapture of the credit (see instructions) .....					<b>14</b>	.00
<b>15</b>	Total recaptured credit (add lines 13 and 14; see below for instructions) .....					<b>15</b>	.00

**Individuals:** Enter the line 15 amount and code **637** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.  
**Partnerships:** Enter the line 15 amount and code **637** on Form IT-204, line 148.  
**Fiduciaries:** Include the line 15 amount on the *Total* line of Schedule D, column D. Transfer the amount from the *Fiduciary* line, column D to Form IT-205, line 12.

**Schedule G – Application of credit and computation of carryover**

<b>16</b>	Tax due before credits (see instructions) .....	<b>16</b>	.00
<b>17</b>	Tax credits claimed before this credit (see instructions) .....	<b>17</b>	.00
<b>18</b>	Subtract line 17 from line 16 .....	<b>18</b>	.00
<b>19</b>	Credit used for the current tax year (enter the amount from line 11 or line 18, whichever is less; see instr.) .....	<b>19</b>	.00
<b>20</b>	Amount of credit available for carryover to next year (subtract line 19 from line 11) .....	<b>20</b>	.00





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

Name(s) as shown on return	Identifying number (SSN or EIN)
----------------------------	---------------------------------

## Schedule A – Computation of credit used and carried over

1 Temporary deferral nonrefundable payout credit carryover (from 2014 Form IT-501, line 6) .....	<b>1</b>	.00
2 Tax due before credits (see instructions) .....	<b>2</b>	.00
3 Tax credits claimed before this credit (see instructions) .....	<b>3</b>	.00
4 Subtract line 3 from line 2 .....	<b>4</b>	.00
5 Amount of credit used for the current tax year (enter the amount from line 1 or line 4, whichever is less; see instructions) .....	<b>5</b>	.00
6 Amount of credit available for carryover to next year (subtract line 5 from line 1; see instructions) ....	<b>6</b>	.00

## Instructions

### General information

#### Temporary deferral of certain tax credits

For tax years beginning on or after January 1, 2010, and before January 1, 2013, if the total amount of certain credits that you could use to reduce your tax or have refunded to you was greater than \$2 million, the excess over \$2 million was deferred to tax years beginning on or after January 1, 2013.

#### Purpose of Form IT-501

For tax years beginning on or after January 1, 2013, use Form IT-501 to claim the temporary deferral nonrefundable payout credit.

#### Using your accumulated deferred credits

The accumulated amounts of **nonrefundable** tax credits that were deferred for tax years beginning on or after January 1, 2010, and before January 1, 2013, are combined to become your *temporary deferral nonrefundable payout credit*. Any amount of this credit that is not deductible for the tax year beginning on or after January 1, 2013, and before January 1, 2014, may be carried over to the following year(s) to be deducted from your tax until the accumulated credit amount is exhausted.

### Line instructions

See the instructions for your tax return for the *Privacy notification* or if you need help contacting the Tax Department.

#### Schedule A – Computation of credit used and carried over

**Line 2 – Form IT-201 filers:** Enter the tax from Form IT-201, line 39, plus any amount from Form IT-201-ATT, line 21.

**Form IT-203 filers:** Enter the tax from Form IT-203, line 46, plus any amount from Form IT-203-ATT, line 20.

**Form IT-205 filers:** Enter the tax from Form IT-205, line 8 (for residents), or line 9 (for nonresidents), plus any credits shown on line 1 of the *Addbacks worksheet* in the instructions for Form IT-205, line 12.

**Line 3 –** If you are applying any credits against the tax before this credit, enter those amounts here.

When applying credits, use the following rules:

- First apply any household credit.
- Next apply any credits that cannot be carried over or refunded.
- Then apply any credits that can be carried over for a limited duration.
- Then apply any credits that can be carried over for an unlimited duration.
- Apply refundable credits last.

**Line 5 –** Enter this amount and code **501** on Form IT-201-ATT, line 6, or Form IT-203-ATT, line 7, or include it on Form IT-205, line 10.

**Line 6 –** You will need this amount to complete your 2016 Form IT-501.





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

Name(s) as shown on return	Identifying number (SSN or EIN)
----------------------------	---------------------------------

**Schedule A – Computation of credit**

1 Credit to be claimed in 2015 (from 2014 Form IT-502, line 3; see instructions)	1	.00
--	---	-----

**Instructions**

**General information**

**Temporary deferral of certain tax credits**

For tax years beginning on or after January 1, 2010, and before January 1, 2013, if the total amount of certain credits that you could use to reduce your tax or have refunded to you was greater than \$2 million, the excess over \$2 million was deferred to tax years beginning on or after January 1, 2013.

**Purpose of Form IT-502**

For tax years beginning on or after January 1, 2013, use Form IT-502 to claim the temporary deferral refundable payout credit.

The accumulated amounts of **refundable** tax credits that were deferred for tax years beginning on or after January 1, 2010, and before January 1, 2013, are combined to become your *temporary deferral refundable payout credit*. Taxpayers are allowed to claim this credit over a period of three tax years as follows:

Tax year	Claim amount allowed
Beginning on or after January 1, 2013, and before January 1, 2014	50% of the total accumulated credit
Beginning on or after January 1, 2014, and before January 1, 2015	75% of the balance of the accumulated credit
Beginning on or after January 1, 2015, and before January 1, 2016	The remaining balance of the accumulated credit

If the amount of the temporary deferral refundable payout credit allowed for each year exceeds your tax for the year, the excess will be treated as a refund or overpayment of tax to be credited to next year's tax. Interest will not be paid on the refund or overpayment.

**Line instructions**

See the instructions for your tax return for the *Privacy notification* or if you need help contacting the Tax Department.

**Schedule A – Computation of credit**

**Line 1** – Enter the amount from line 1 and code **502** on Form IT-201-ATT, line 12, or Form IT-203-ATT, line 12, or include it on Form IT-205, line 33.

