



# New York State Department of Taxation and Finance

Personal Income Tax MeF Acceptance Testing System for Tax Year 2015

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## TEST ID: 1040

**Forms Included:** IT-201, IT-201-ATT, IT-605, IT-613, IT-631, IT-633

### Return specific information:

- Prime taxpayer: Andrew Nathan born on 04-18-1959
- Filing Single; no dependents
- Taxpayer chooses standard deduction
- For IT-605, the business in the EZ qualifies as a new business (has been in operation for no more than 5 years.)

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

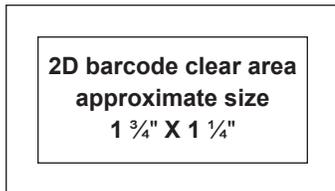
and ending ...

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
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**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).

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Your social security number

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

Payments and refundable credits (see page 25)

Table with 3 columns: Line number, Description, Amount. Rows include Empire State child credit, Family tax relief credit, NYS/NYC child and dependent care credit, etc.

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 [ ] 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, Preparer's PTIN or SSN, Address, Employer identification number, Date, E-mail:

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.

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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

**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) .....	<b>1</b>	00
2 Other nonrefundable, non-carryover credits		
Code	Amount	
2a	00	Code
2b	00	Amount
Total other nonrefundable, non-carryover credits (add lines 2a and 2b) .....		
	<b>2</b>	00

**Section B – New York State nonrefundable, carryover credits used**

3 Long-term care insurance credit .....	<b>3</b>	00
4 Investment credit .....	<b>4</b>	00
5 Solar energy system equipment credit .....	<b>5</b>	00
6 Other nonrefundable, carryover credits		
Code	Amount	
6a	00	Code
6b	00	Amount
6c	00	Code
6d	00	Amount
6e	00	Code
6f	00	Amount
6g	00	Code
6h	00	Amount
6i	00	Code
6j	00	Amount
6k	00	Code
6l	00	Amount
6m	00	Code
6n	00	Amount
Total other nonrefundable, carryover credits (add lines 6a through 6n) .....		
	<b>6</b>	00
<b>7 Total New York State nonrefundable credits used</b>		
(add lines 1 through 6; enter here and on Form IT-201, line 42) .....		
	<b>7</b>	00

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

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

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

11 Farmers' school tax credit .....	<b>11</b>	00
12 Other refundable credits		
Code	Amount	
12a	00	Code
12b	00	Amount
12c	00	Code
12d	00	Amount
12e	00	Code
12f	00	Amount
12g	00	Code
12h	00	Amount
12i	00	Code
12j	00	Amount
12k	00	Code
12l	00	Amount
Total other refundable credits (add lines 12a through 12l) .....		
	<b>12</b>	00
<b>13 Add lines 11 and 12 .....</b>		
	<b>13</b>	00

(continued on back)

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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 <b>Net other New York State taxes</b> (add lines 25 and 28; enter here and on <b>Form IT-201, line 45</b> ) .....	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





Department of Taxation and Finance

# Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit for the Financial Services Industry

# IT-605

Tax Law – Sections 606(j) and 606(j-1)

2015 calendar-year filers, mark an X in the box:

Other filers enter tax period:

beginning  and ending

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

Submit a copy of the *Certificate of Eligibility* and *Empire Zone Retention Certificate*.

Name(s) as shown on the front page of your return	Taxpayer identification number
Name of empire zone (EZ)	

## Schedule A – EZ employment incentive credit (EZ-EIC) *(submit additional sheets if necessary; see instructions)*

### Part 1 – Employment information required to determine eligibility for EZ-EIC

	A	B	C	D	E	F	G	H
<b>A Information in conjunction with Schedule A, Part 2, line a</b>	Year	March 31	June 30	September 30	December 31	Total columns (B + C + D + E)	Average <i>(see instructions)</i>	Percent*
Number of employees in EZ for period covered by this claim								
Number of employees in EZ for employment base year								
<b>B Information in conjunction with Schedule A, Part 2, line b</b>	Year	March 31	June 30	September 30	December 31	Total columns (B + C + D + E)	Average <i>(see instructions)</i>	Percent*
Number of employees in EZ for period covered by this claim								
Number of employees in EZ for employment base year								
<b>C Information in conjunction with Schedule A, Part 2, line c</b>	Year	March 31	June 30	September 30	December 31	Total columns (B + C + D + E)	Average <i>(see instructions)</i>	Percent*
Number of employees in EZ for period covered by this claim								
Number of employees in EZ for employment base year								

\* Divide the average number of employees in the EZ for the period covered by this claim by the average number of employees in the EZ during the employment base year (column G).

### Part 2 – Computation of EZ-EIC

A Tax year in which EZ-ITC was allowed	B Amount of original EZ-ITC	C EZ-EIC <i>(multiply column B by 30% (.30))</i>
a	.00	.00
b	.00	.00
c	.00	.00
<b>1 Total of column C (include amounts from additional sheets, if any) .....</b>	<b>1</b>	<b>.00</b>

**Fiduciaries:** Include the line 1 amount in the *Total* line of Schedule D, column C.

**All others:** Enter the line 1 amount on line 11.

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**Schedule B – Partnership, S corporation, and 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 EZ-EIC from that entity, complete the following information for each partnership, S corporation, or estate or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name	Type	Employer identification number (EIN)

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

<b>Partner</b>	<b>2</b>	Enter your share of the credit from your partnership (see instructions) .....	<b>2</b>	.00
<b>S corporation shareholder</b>	<b>3</b>	Enter your share of the credit from your S corporation (see instructions) .....	<b>3</b>	.00
<b>Beneficiary</b>	<b>4</b>	Enter your share of the credit from estate(s) or trust(s) (see instructions) .....	<b>4</b>	.00
	<b>5</b>	<b>Totals</b> (add lines 2, 3, and 4) .....	<b>5</b>	.00

**Fiduciaries:** Include the line 5 amount in the *Total* line of Schedule D, column C.

**All others:** Enter the line 5 amount on line 12.

**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 EZ-EIC	<b>D</b> Share of recapture credit
Total		.00	.00
		.00	.00
		.00	.00
Fiduciary		.00	.00

(continued)



**Schedule E – Computation of recapture of EZ-ITC and EZ-EIC (see instructions)**

A	B	C	D	E	F	G	H	I	
Description of property	Date acquired	Date property ceased to qualify	Life (months)	Unused life (months)	Percentage (E + D)	EZ-ITC allowed (see instructions)	Recaptured EZ-ITC (F x G)	Recaptured EZ-EIC (see instructions)	
						.00	.00	.00	
						.00	.00	.00	
<b>6</b> Recaptured EZ-ITC (add column H amounts) .....						<b>6</b>	.00		
<b>7</b> Recaptured EZ-EIC (add column I amounts) .....						<b>7</b>		.00	
<b>8</b> Augmented recapture amount (see instructions) .....						<b>8</b>	.00		
<b>9</b> Partner in a partnership, shareholder of an S corporation, or beneficiary of an estate or trust: enter your share of addback of the EZ-ITC and EZ-EIC (see instructions) .....							<b>9</b>		.00
<b>10</b> Add lines 6 through 9. Enter total here .....							<b>10</b>		.00

**Fiduciaries:** Include the line 10 amount in the *Total* line of Schedule D, column D.  
**All others:** Enter the line 10 amount on line 17.

**Schedule F – Computation of EZ-ITC and EZ-EIC allowed for the current tax year or recapture amount (see instructions)**

<b>Individuals and partnerships</b>	<b>11</b>	Enter the amount from line 1 .....	<b>11</b>	.00
<b>Partners, S corporation shareholders, beneficiaries</b>	<b>12</b>	Enter the amount from line 5 .....	<b>12</b>	.00
<b>Fiduciaries</b>	<b>13</b>	Enter the amount from Schedule D, <i>Fiduciary</i> line, column C ..	<b>13</b>	.00
	<b>14</b>	EZ-EIC computed for the current tax year (add lines 11 through 13)	<b>14</b>	.00
	<b>15</b>	Enter the available carryover of unused EZ-ITC or EZ-EIC from preceding period(s) .....	<b>15</b>	.00
	<b>16</b>	<b>Total</b> EZ-ITC and EZ-EIC (add lines 14 and 15) .....	<b>16</b>	.00
<b>17</b> Total recapture of all investment tax credits taken in previous period ( <i>fiduciaries: enter the amount from the fiduciary line of Schedule D, column D; all others: enter the amount from line 10</i> ) .....				<b>17</b> .00
<b>18</b> Net EZ-ITC ( <i>subtract line 17 from line 16 and enter here; if line 17 is more than line 16, do not enter an amount on line 18 — go to line 19; see instructions</i> ) .....				<b>18</b> .00
<b>19</b> Net EZ-ITC recapture amount ( <i>subtract line 16 from line 17 and enter here; see instructions</i> ) .....				<b>19</b> .00

**Schedule G – Computation of EZ-ITC and EZ-EIC used, refunded, and carried over**

<b>20</b> EZ-ITC and EZ-EIC available for use for the current tax year ( <i>from line 18</i> ) .....	<b>20</b>	.00
<b>21</b> Tax due before credits ( <i>see instructions</i> ) .....	<b>21</b>	.00
<b>22</b> Enter all credits applied against your tax before the EZ-ITC and EZ-EIC ( <i>see instructions</i> ) .....	<b>22</b>	.00
<b>23</b> Subtract line 22 from line 21 .....	<b>23</b>	.00
<b>24</b> EZ-ITC and EZ-EIC used this year ( <i>enter the amount from line 23 or line 20, whichever is less; see instructions</i> ) .....	<b>24</b>	.00
<b>25</b> Unused EZ-ITC and EZ-EIC available to be refunded or carried forward ( <i>subtract line 24 from line 20</i> ) .....	<b>25</b>	.00
<b>26</b> Refundable EZ-EIC ( <i>see instructions</i> ) .....	<b>26</b>	.00
<b>27</b> Unused EZ-ITC and EZ-EIC available for carryforward for next year ( <i>subtract line 26 from line 25</i> ) ...	<b>27</b>	.00





Department of Taxation and Finance

Claim for Environmental Remediation Insurance Credit For Qualified Sites Accepted into the Brownfield Cleanup Program Prior to July 1, 2015 Tax Law – Sections 23 and 606(ff)

IT-613

Calendar-year filers, mark an X in the box: [ ]

Other filers enter tax period:

beginning [ ] and ending [ ]

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

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

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

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

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

Table with 4 columns: Site name, Site location (Municipality, County), DEC region, and Division of Environmental Remediation (DER) site number / Date CoC was issued.

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

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

Table with 3 rows: 1 Qualified environmental remediation insurance premiums paid, 2 Multiply line 1 by 50% (.50), 3 Enter the lesser of line 2 or \$30,000.

Individuals and partnerships: Enter the line 3 amount on line 8. Fiduciaries: Include the line 3 amount in the Total line of Schedule E, column C.

Schedule C – Partnership, S corporation, estate, and trust information (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the environmental remediation insurance credit from that entity, complete the following information for each partnership, New York S corporation, estate, or trust. For Type, enter P for partnership, S for S corporation, or ET for estate or trust.

Table with 3 columns: Name, Type, Employer ID number.

Schedule D – Partner's, shareholder's, or beneficiary's share of credit (see instructions)

Table with 4 rows: Partner (line 4), S corporation shareholder (line 5), Beneficiary (line 6), and Total (line 7).

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

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

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

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

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

**Schedule G – Summary of recapture of environmental remediation insurance credit**

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

**All others:** Continue with line 13.

<b>13</b> Partners in a partnership, shareholders of an S corporation, and beneficiaries of an estate or trust: Enter your share of recapture of the environmental remediation insurance credit (see instructions)	<b>13</b>	.00
<b>14</b> Fiduciaries: Enter amount from Schedule E, column D, <i>Fiduciary</i> line .....	<b>14</b>	.00
<b>15</b> Recapture amount (add lines 12, 13, and 14; fiduciaries, see instructions) .....	<b>15</b>	.00

**Individuals:** Enter the line 15 amount and code **173** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.

**Partnerships:** Enter the line 15 amount and code **173** on Form IT-204, line 148.

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





Department of Taxation and Finance

# Claim for Security Officer Training Tax Credit

# IT-631

Tax Law – Sections 26 and 606(ii)

File this form with your personal income tax return, Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return	Taxpayer identification number
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## Part 1 – Computation of credit

**A** Enter the calendar year shown on the certificate of tax credit from the New York State Division of Homeland Security and Emergency Services (DHSES) ..... **A.**

1 Security officer training tax credit (submit a copy of the certificate of tax credit from the New York State DHSES; see instructions) .....	<b>1</b>	.00
2 Partner, shareholder, beneficiary share of credit (from Part 2, line 7) .....	<b>2</b>	.00
3 Add lines 1 and 2 (fiduciaries: see instructions) .....	<b>3</b>	.00
4 Fiduciary: Enter the share of credit allocated to beneficiaries from Part 3, column C .....	<b>4</b>	.00
5 Total security officer training tax credit (subtract line 4 from line 3; see instructions) .....	<b>5</b>	.00

## Part 2 – Partnership, New York S corporation, and estate and trust information (see instructions)

For Type, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust (use additional Form(s) IT-631 if necessary).

A Name of entity	B Type	C Employer identification number	D Share of credit
			.00
			.00
			.00
<b>6</b> Total column D amounts from additional Form(s) IT-631, if any (see instructions) .....			<b>6</b> .00
<b>7</b> Total credit (add column D amounts, including any amount from line 6; enter here and on line 2 above) .....			<b>7</b> .00

## Part 3 – Beneficiary's and fiduciary's share of security officer training tax credit (see instructions)

A Beneficiary's name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of credit
Total		.00
		.00
		.00
Fiduciary		.00

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# Economic Transformation and Facility Redevelopment Program Tax Credit

Tax Law - Article 1, Section 35; Article 22, Section 606(ss)

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 of Eligibility* and the *Preliminary Schedule of Benefits* issued by Empire State Development (ESD).

Name(s) as shown on return	Taxpayer identification number
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Mark an X in the appropriate box to indicate the tax year of the benefit period for which you are claiming the credit on this form: 1<sup>st</sup>  2<sup>nd</sup>  3<sup>rd</sup>  4<sup>th</sup>  5<sup>th</sup>

Mark an X in the box if you are claiming this credit as a partner in a partnership, shareholder of a New York S corporation, or beneficiary of an estate or trust:

## Schedule A – Eligibility (see Eligibility on page 1 in instructions)

### Part 1 – Qualified new business

1 Is the business a qualified new business? (see Definitions in instructions) ..... Yes  No   
If Yes, continue with Part 2. If No, stop. You do not qualify for this credit.

### Part 2 – Computation of average number of net new jobs (see instructions)

Current tax year	March 31	June 30	September 30	December 31	Total
Number of net new jobs					

2 Average number of net new jobs for the current tax year (see instructions) .....

3 Is the average number of net new jobs five or greater? ..... Yes  No   
If Yes, complete Schedule B. If No, stop. You do not qualify for this credit for the current tax year.

## Schedule B – Computation of credit component amounts (see instructions)

### Part 1 – Jobs tax credit component – Complete the information below for each net new job created and maintained in the economic transformation area (submit additional sheets if necessary; see instructions)

A Employee's name	B Social security number	C Date first employed (mm-dd-yyyy)	D Last date of employment during the current tax year	E Gross wages	F Credit amount (column E x 6.85% (.0685))
				.00	.00
				.00	.00
				.00	.00
				.00	.00
				.00	.00
Total of column F amounts from additional sheet(s), if any .....					.00

4 Jobs tax credit component (add column F amounts) .....  .00

<b>Partner</b>	<b>5</b>	Enter your share of the jobs tax credit component from your partnership(s) .....	<input type="text" value="5"/>	.00
<b>S corporation shareholder</b>	<b>6</b>	Enter your share of the jobs tax credit component from your S corporation(s) .....	<input type="text" value="6"/>	.00
<b>Beneficiary</b>	<b>7</b>	Enter your share of the jobs tax credit component from the estate(s) or trust(s) .....	<input type="text" value="7"/>	.00
	<b>8</b>	Total jobs tax credit component (add lines 4 through 7) .....	<input type="text" value="8"/>	.00

**Partnerships:** Enter the line 8 amount and code **633** on Form IT-204, line 144, and continue with Part 2.

**Fiduciaries:** Enter the line 8 amount on the *Total* line of Schedule C, column C, and continue with Part 2.

**All others:** Continue with Part 2.



**Part 2 – Investment tax credit component** (submit additional sheets if necessary; see instructions)

**Qualified investment at a closed facility** (see instructions)

A Description of property	B Date placed in service (mm-dd-yyyy)	C Cost or other basis for federal income tax purposes	D Credit (column C x 10% (.10))
		.00	.00
		.00	.00
		.00	.00
		.00	.00
Total of column D amounts from additional sheet(s), if any .....			.00
<b>9</b> Total (add column D amounts) .....			<b>9</b> .00
<b>10</b> Closed facility investment tax credit (enter the line 9 amount or the maximum credit amount provided to you by ESD, whichever is less; see instructions) .....			<b>10</b> .00

**All other qualified investments** (see instructions)

A Description of property	B Date placed in service (mm-dd-yyyy)	C Cost or other basis for federal income tax purposes	D Credit (column C x 6% (.06))
		.00	.00
		.00	.00
		.00	.00
		.00	.00
Total of column D amounts from additional sheet(s), if any .....			.00
<b>11</b> Total (add column D amounts) .....			<b>11</b> .00
<b>12</b> Other qualified investments credit component limitation (see instructions) .....			<b>12</b> 400000.00
<b>13</b> Other qualified investments credit component after limitation (enter the amount from line 11 or line 12, whichever is less) .....			<b>13</b> .00
<b>14</b> Add lines 10 and 13 .....			<b>14</b> .00

<b>Partner</b>	<b>15</b>	Enter your share of the investment tax credit component from your partnership(s) .....	<b>15</b>	.00
<b>S corporation shareholder</b>	<b>16</b>	Enter your share of the investment tax credit component from your S corporation(s) .....	<b>16</b>	.00
<b>Beneficiary</b>	<b>17</b>	Enter your share of the investment tax credit component from the estate(s) or trust(s) .....	<b>17</b>	.00
	<b>18</b>	Total investment tax credit component (add lines 14 through 17) .....	<b>18</b>	.00

**Partnerships:** Enter the line 18 amount and code **B33** on Form IT-204, line 144, and continue with Part 3.

**Fiduciaries:** Enter the line 18 amount on the *Total* line of Schedule C, column D, and continue with Part 3.

**All others:** Continue with Part 3.

**Part 3 – Training tax credit component** (submit additional sheets if necessary; see instructions)

A Employee's name	B Social security number	C Description of training expense	D Date paid (mm-dd-yyyy)	E Amount of expense	F Column E x 50% (.5)	G Credit (enter the lesser of column F or \$4000)
				.00	.00	.00
				.00	.00	.00
				.00	.00	.00
				.00	.00	.00
Total of column G amounts from additional sheet(s), if any .....						.00

<b>19</b> Total (add column G amounts) .....						<b>19</b>	.00
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<b>Partner</b>	<b>20</b>	Enter your share of the training tax credit component from your partnership(s) .....	<b>20</b>	.00
<b>S corporation shareholder</b>	<b>21</b>	Enter your share of the training tax credit component from your S corporation(s) .....	<b>21</b>	.00
<b>Beneficiary</b>	<b>22</b>	Enter your share of the training tax credit component from the estate(s) or trust(s) .....	<b>22</b>	.00
	<b>23</b>	Total training tax credit component (add lines 19 through 22) .....	<b>23</b>	.00

**Partnerships:** Enter the line 23 amount and code **C33** on Form IT-204, line 144, and continue with Part 4.

**Fiduciaries:** Enter the line 23 amount on the *Total* line of Schedule C, column E, and continue with Part 4.

**All others:** Continue with Part 4.

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

**Property located entirely within a closed facility** (see instructions)

A Eligible real property taxes	B Benefit period year rate*	C Credit amount (column A x column B)
.00		.00
.00		.00
.00		.00
Total of column C amounts from additional sheet(s), if any .....		.00

\* 1st year 50% (.50); 2nd year 40% (.40); 3rd year 30% (.30); 4th year 20% (.20); 5th year 10% (.10)

**24** Real property tax credit component for property located entirely within a closed facility (add column C amounts) .. **24** .00

**Property located outside a closed facility** (see instructions)

A Eligible real property taxes	B Benefit period year rate**	C Credit amount (column A x column B)
.00		.00
.00		.00
.00		.00
Total of column C amounts from additional sheet(s), if any .....		.00

\*\* 1st year 25% (.25); 2nd year 20% (.20); 3rd year 15% (.15); 4th year 10% (.10); 5th year 5% (.05)

**25** Real property tax credit component for property located outside a closed facility (add column C amounts) ... **25** .00

**26** Add lines 24 and 25 ..... **26** .00

<b>Partner</b>	<b>27</b>	Enter your share of the real property tax credit components from your partnership(s) .....	<b>27</b>	.00
<b>S corporation shareholder</b>	<b>28</b>	Enter your share of the real property tax credit component from your S corporation(s) .....	<b>28</b>	.00
<b>Beneficiary</b>	<b>29</b>	Enter your share of the real property tax credit component from the estate(s) or trust(s) .....	<b>29</b>	.00
	<b>30</b>	Total real property tax credit component (add lines 26 through 29) .....	<b>30</b>	.00

**Partnerships:** Enter the line 30 amount and code **D33** on Form IT-204, line 144. Complete Schedule F, if applicable.

**Fiduciaries:** Enter the line 30 amount on the *Total* line of Schedule C, column F, and continue with line 31.

**All others:** Continue with line 31.

**31** Total credit components (add lines 8, 18, 23, and 30) ..... **31** .00

**Fiduciaries:** Complete Schedules C and E and, if applicable, Schedule F.

**All others:** Continue with line 32.

**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 jobs tax credit component	D Share of investment tax credit component	E Share of training tax credit component	F Share of real property tax credit component	G Share of recapture of credit
Total		.00	.00	.00	.00	.00
		.00	.00	.00	.00	.00
		.00	.00	.00	.00	.00
Fiduciary		.00	.00	.00	.00	.00

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**Schedule D – Partnership, S corporation, estate, and trust information** (see instructions)

If you were a partner in a partnership, a shareholder of an S corporation, or a beneficiary of an estate or trust and received a share of the economic transformation and facility redevelopment program tax credit from that entity, complete the following information for each partnership, S corporation, estate, or trust. Enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name	Type	Employer ID number

**Schedule E – Computation of credit** (Fiduciaries: see instructions)

<b>Individual (including sole proprietor), partner, S corporation shareholder, beneficiary</b>	<b>32</b>	Enter the amount from line 31 .....	<b>32</b>	.00	
	<b>Fiduciaries</b>	<b>33</b>	Enter the amount from Schedule C, <i>Fiduciary</i> line, column C .....	<b>33</b>	.00
		<b>34</b>	Enter the amount from Schedule C, <i>Fiduciary</i> line, column D .....	<b>34</b>	.00
		<b>35</b>	Enter the amount from Schedule C, <i>Fiduciary</i> line, column E .....	<b>35</b>	.00
		<b>36</b>	Enter the amount from Schedule C, <i>Fiduciary</i> line, column F .....	<b>36</b>	.00
	<b>37</b>	<b>Total credit</b> (see instructions) .....	<b>37</b>	.00	

**Schedule F – Summary of recapture of credit** (final year of benefit period; see instructions)

<b>38</b>	Individual's and partnership's recapture of credit .....	<b>38</b>	.00
<b>39</b>	Beneficiary's share of recapture of credit .....	<b>39</b>	.00
<b>40</b>	Partner's share of recapture of credit .....	<b>40</b>	.00
<b>41</b>	S corporation shareholder's share of recapture of credit .....	<b>41</b>	.00
<b>42</b>	Fiduciaries: enter your share of amount from Schedule C, <i>Fiduciary</i> line, column G .....	<b>42</b>	.00
<b>43</b>	<b>Total</b> (see instructions) .....	<b>43</b>	.00

**Individuals (including sole proprietors):** Enter the line 43 amount and code **633** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.

**Fiduciaries:** Include the line 43 amount on Form IT-205, line 12.

**Partnerships:** Enter the line 43 amount and code **633** on Form IT-204, line 148.

