





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

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

2 Total (add column A, lines 1a through 1g) .....	<b>2</b>		00
3 Total of Schedule A, Part 1, column A amounts from additional Form(s) IT-225, if any .....	<b>3</b>		00
4 Add lines 2 and 3 .....	<b>4</b>		00

**Part 2 – Partners, shareholders, and beneficiaries**



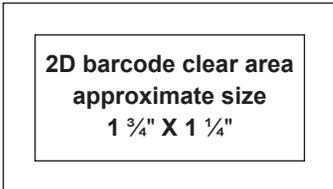
Form IT-201 filers: do not enter EA-103 or EA-113  
Form IT-203 filers: do not enter EA-113  
Form IT-205 filers: do not enter EA-113 or EA-201

**5** New York State additions

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

6 Total (add column A, lines 5a through 5g) .....	<b>6</b>		00
7 Total of Schedule A, Part 2, column A amounts from additional Form(s) IT-225, if any .....	<b>7</b>		00
8 Add lines 6 and 7 .....	<b>8</b>		00
9 Total additions (add lines 4 and 8; see instructions) .....	<b>9</b>		00

(continued)



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**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



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



# Claim for QEZE Credit for Real Property Taxes

Tax Law - Section 15

# IT-606

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

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

All filers enter tax period:

beginning  ending

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

Name(s) as shown on your return	Taxpayer identification number
Name of empire zone (EZ)	
Name of qualified empire zone enterprise (QEZE) business	Employer identification number (EIN) of QEZE

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

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

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

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

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

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

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees within all EZs					
1 Current tax year employment number within all EZs (do not round; see instructions) .....					<b>1</b>

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

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

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

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

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



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

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees inside NYS and outside all EZs					
4 Current tax year employment number inside New York State and outside all EZs (do not round) .....					<b>4</b>

Base period employment no.	Tax year ending (mm-yyyy)	March 31	June 30	September 30	December 31	Total
Number in base year one						
Number in base year two						
Number in base year three						
Number in base year four						
Number in base year five						
Total number of full-time employees inside New York State and outside all EZs in the base period						
5 Base period employment number inside New York State and outside all EZs (do not round) .....					<b>5</b>	

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

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

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

Test year (mm-yyyy) _____ to _____	March 31	June 30	September 30	December 31	Total
Number of full-time employees within the EZs .....					
7 Test year employment number within the EZs in which you are certified (see instructions) .....					<b>7</b>

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

8 Current tax year employment number within the EZs in which you are certified (see instructions) .....	<b>8</b>	
9 Test year employment number within the EZs in which you are certified (from line 7) .....	<b>9</b>	
10 Subtract line 9 from line 8.....	<b>10</b>	
11 Divide line 10 by line 9 (round the result to the fourth decimal place; if line 9 is zero and line 8 is greater than zero, enter 1 here) .....	<b>11</b>	
12 Divide line 10 by 100 (round the result to the fourth decimal place) .....	<b>12</b>	
13 Employment increase factor (enter the greater of line 11 or 12, but not more than 1.0; also enter on line 15) .....	<b>13</b>	



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

14	Tax year of the business tax benefit period <input type="text"/> ; benefit period factor (from table below) ....	14	<input type="text"/>
15	Employment increase factor (from line 13) .....	15	<input type="text"/>
16	Eligible real property taxes (see instructions) .....	16	.00
17	Multiply line 14 by line 15 by line 16.....	17	.00
18	<b>Recapture</b> of QEZE credit for real property taxes (from Worksheet A on page 6 of instructions) .....	18	.00
Partners, shareholders, and beneficiaries, see instructions.			
19	Net recapture of QEZE credit for real property taxes (Subtract line 17 from line 18. If line 17 is greater than line 18, skip line 19 and continue on line 20; see instructions.) .....	19	.00
20	QEZE credit for real property taxes after recapture (subtract line 18 from line 17) .....	20	.00
21	QEZE credit for real property taxes limitation (see instructions; do not enter 0) .....	21	.00
22	QEZE credit for real property taxes after limitation (see instructions) .....	22	.00
23	Partners, shareholders, and beneficiaries, see instructions.....	23	.00
24	Total QEZE credit for real property taxes (add lines 22 and 23; see instructions) .....	24	.00

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

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

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

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

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



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**Schedule F – Related entities**

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

Name	EIN

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

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

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**Claim for QEZE Credit for Real Property Taxes**

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

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

All filers enter tax period: beginning  ending

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

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

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

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

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

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

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees within all EZs					
<b>25</b> Current tax year employment number within all EZs (do not round; see instructions) .....					<b>25</b>

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

Total number of full-time employees within all EZs in the base period ..... **26**

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

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

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

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees in NYS					
<b>28</b> Current tax year employment number in New York State (do not round) .....					<b>28</b>

(continued on page 6)

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

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

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

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

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

**Schedule I – Computation of net new employment**

<b>31</b> Current year employment number in the EZs in which you are certified (see instructions) .....	<b>31</b>	
<b>32</b> Base period employment number in the EZs in which you are certified (see instructions) .....	<b>32</b>	
<b>33</b> Net new employment (subtract line 32 from 31) .....	<b>33</b>	

**Schedule J – DZ employment increase factor**

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

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

**Schedule K – Employee information**

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

A Employee’s name	B Employee’s social security number	C Employee’s zone location (see instructions)	D Total wages, health benefits, and retirement benefits	E Eligible wages, health benefits, and retirement benefits included in column D (enter no more than \$40,000 per employee)
			.00	.00
			.00	.00
			.00	.00
Column E total from additional sheet(s) submitted, if any .....				.00

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



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

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

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

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

**Schedule N – QEZE credit for real property taxes**

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

**Schedule O – Beneficiary’s and fiduciary’s share 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 QEZE credit for real property taxes	<b>D</b> Share of recapture of QEZE credit for real property taxes
<b>Total</b>		.00	.00
		.00	.00
		.00	.00
<b>Fiduciary</b>		.00	.00



**Schedule P – Related entities**

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

Name	EIN

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

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

A Address of property	B Name of zone <i>(if applicable)</i>	C Cost or other basis <i>(see instructions)</i>	D Multiply column C by 10% (0.1)	E Percentage of physical occupancy and use <i>(see instructions)</i>	F Multiply column D by column E
		.00	.00		.00
		.00	.00		.00
		.00	.00		.00
		.00	.00		.00
		.00	.00		.00
		.00	.00		.00
<b>53</b> Total <i>(add column F amounts)</i> .....					<b>53</b> .00
<b>54</b> Enter column F total from additional schedules submitted, if any .....					<b>54</b> .00
<b>55</b> Total <i>(add lines 53 and 54; enter here and on line 44)</i> .....					<b>55</b> .00

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

A Address of property	B Name of zone <i>(if applicable)</i>	C Cost or other basis <i>(see instructions)</i>	D Multiply column C by 10% (0.1)	E Percentage of physical occupancy and use <i>(see instr.)</i>	F Percent of column C <i>(see instructions)</i>	G Multiply column D by the greater of column E or F
		.00	.00			.00
		.00	.00			.00
		.00	.00			.00
		.00	.00			.00
		.00	.00			.00
		.00	.00			.00
<b>56</b> Total <i>(add column G amounts)</i> .....						<b>56</b> .00
<b>57</b> Enter column G total from additional schedules submitted, if any .....						<b>57</b> .00
<b>58</b> Total <i>(add lines 56 and 57; enter here and on line 44)</i> .....						<b>58</b> .00





# Claim for Excelsior Jobs Program Tax Credit

Tax Law - Sections 31 and 606(qq)

# IT-607

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

Other filers enter tax period:

beginning  and ending

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

You must also submit a copy of the certificate(s) of tax credit issued by Empire State Development (ESD).

Name(s) as shown on return	Identifying number as shown on return
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**A** Year of eligibility (enter a number from 1 to 10; see instructions)..... **A**

## Schedule A – Credit components (see instructions)

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

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

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

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

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

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



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

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

**21** Excelsior jobs program tax credit (add lines 5, 10, 15, and 20) ..... **21** .00

**Fiduciaries:** Complete Schedule C.

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

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

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

Name	Type	Employer ID number

**Schedule C – Beneficiary’s and fiduciary’s share of credit components and recapture of credit** (see instr.)

<b>A</b> Beneficiary’s name (same as on Form IT-205, Schedule C)	<b>B</b> Identifying number	<b>C</b> Share of excelsior jobs tax credit component	<b>D</b> Share of excelsior investment tax credit component	<b>E</b> Share of excelsior research and development tax credit component	<b>F</b> Share of excelsior real property tax credit component	<b>G</b> 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

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

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

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

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

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

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

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







# Fiduciary Income Tax Return

Type of entity from Form 1041:

2015

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

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

Name of estate or trust (as shown on federal Form SS-4)		Date entity created
Name and title of fiduciary		Identification number of estate or trust
Address of fiduciary (number and street or rural route)		Decedent's social security number (SSN) (see instr.)
City, village, or post office	State	ZIP code
Country:		Mark an <b>X</b> in the applicable box: Initial return <input type="checkbox"/> Final return <input type="checkbox"/>
<input type="checkbox"/> Trust meets conditions of section 605(b)(3)(D)		
Amended return (submit explanation) <input type="checkbox"/>	Income distribution deduction (see instructions, Form IT-205-I) <input type="text"/>	Number of beneficiaries <input type="text"/>
		Qualifying special conditions for filing your 2015 tax return (see instructions) <input type="text"/>

	<b>A</b> Total income (from back page, line 51) .....	<b>A</b>	.00
	<b>B</b> New York adjusted gross income from NYAGI worksheet, line 5 (see instructions) .....	<b>B</b>	.00
	<b>C</b> Amount from Form IT-205-A, Schedule 1, line 10, column a .....	<b>C</b>	.00
	<b>1</b> Federal taxable income of fiduciary (from back page, line 62) .....	<b>1</b>	.00
	<b>2</b> New York modifications relating to amounts allocated to principal .....	<b>2</b>	.00
	<b>3</b> Balance (line 1 and add or subtract line 2) .....	<b>3</b>	.00
	<b>4</b> Fiduciary's share of New York fiduciary adjustment (from back page, Schedule C, column 5) .....	<b>4</b>	.00
	<b>5</b> New York taxable income of fiduciary (line 3 and add or subtract line 4) .....	<b>5</b>	.00
	<b>6</b> State tax on line 5 amount (full-year resident estate and trust only) .....	<b>6</b>	.00
	<b>7</b> New York State amount from Form IT-230, Part 2, line 2 (resident estate and trust only) .....	<b>7</b>	.00
	<b>8</b> Add lines 6 and 7 .....	<b>8</b>	.00
	<b>9</b> Allocated New York State tax (from Form IT-205-A, Schedule 1, line 13) • If you completed Form IT-230, Part 2, mark an <b>X</b> in this box <input type="checkbox"/> .....	<b>9</b>	.00
	<b>10</b> Nonrefundable state credits (submit schedule) .....	<b>10</b>	.00
	<b>11</b> Subtract line 10 from line 8 or line 9 .....	<b>11</b>	.00
	<b>12</b> State separate tax on lump-sum distributions and other addbacks .....	<b>12</b>	.00
	<b>13</b> This line intentionally left blank .....	<b>13</b>	
	<b>14</b> Total New York State tax (add lines 11 and 12; see instructions) .....	<b>14</b>	.00
	<b>15a</b> New York City resident tax on line 5 amount (see instructions) .....	<b>15a</b>	.00
	<b>15b</b> New York City part-year resident tax (see instructions) .....	<b>15b</b>	.00
	<b>16</b> New York City amount from Form IT-230, Part 2, line 2 (see instructions) .....	<b>16</b>	.00
	<b>17</b> Add line 15a or 15b to line 16 .....	<b>17</b>	.00
	<b>18</b> New York City accumulation distribution credit .....	<b>18</b>	.00
	<b>19</b> Subtract line 18 from line 17 (if less than zero, leave blank) .....	<b>19</b>	.00
	<b>20</b> New York City separate tax on lump-sum distributions (see instructions) .....	<b>20</b>	.00
	<b>21</b> Add lines 19 and 20 .....	<b>21</b>	.00
	<b>22</b> Other New York City credits (see instructions) .....	<b>22</b>	.00
	<b>23</b> Subtract line 22 from line 21 (if less than zero, leave blank) .....	<b>23</b>	.00
	<b>24</b> This line intentionally left blank .....	<b>24</b>	
	<b>25</b> Yonkers resident income tax surcharge from Yonkers worksheet, line e (see instructions) .....	<b>25</b>	.00
	<b>26</b> Yonkers part-year resident tax (from Form IT-205-A-I, Worksheet C, line 14) .....	<b>26</b>	.00
	<b>27</b> Yonkers nonresident fiduciary earnings tax (from Form Y-206) .....	<b>27</b>	.00
	<b>28</b> Sales or use tax (see instructions) .....	<b>28</b>	.00
	<b>29</b> Total NYS, NYC, Yonkers taxes, and sales or use tax (add lines 14 and 23 through 28; see instructions) .....	<b>29</b>	.00
	<b>30</b> Estimated tax paid (including payments made with Form IT-370-PF) .....	<b>30</b>	.00
	<b>31</b> Estimated tax payments allocated to beneficiaries (from Form IT-205-T) .....	<b>31</b>	.00
	<b>32</b> Subtract line 31 from line 30 .....	<b>32</b>	.00
	<b>33</b> Refundable credits Identify: <input type="text"/>	<b>33</b>	.00
	<b>34</b> New York State tax withheld .....	<b>34</b>	.00
	<b>35</b> New York City tax withheld .....	<b>35</b>	.00
	<b>36</b> Yonkers tax withheld .....	<b>36</b>	.00
	<b>37</b> Total (add lines 32 through 36) .....	<b>37</b>	.00
	<b>38</b> If line 37 is more than the total of lines 29 and 42, enter the overpayment .....	<b>38</b>	.00
	<b>39</b> Amount of line 38 to be refunded to you .....	<b>39</b>	.00
	<b>40</b> Amount of line 38 to be credited to 2016 estimated tax .....	<b>40</b>	.00
	<b>41</b> If line 37 is less than the total of lines 29 and 42, enter amount you owe .....	<b>41</b>	.00
	<b>42</b> Estimated tax penalty (will reduce line 38 or increase line 41; see instr.) .....	<b>42</b>	.00

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

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

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

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

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

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

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

Submit additional sheets if necessary.			2 Identifying number of each beneficiary	Shares of federal distributable net income (see instructions)		5 Shares of New York fiduciary adjustment
1 Name and address of each beneficiary. Check box if beneficiary is a nonresident of:	New York State	Yonkers		3 Amount	4 Percent	
(a)	<input type="checkbox"/>	<input type="checkbox"/>		.00		.00
(b)	<input type="checkbox"/>	<input type="checkbox"/>		.00		.00
The total of Schedule C, column 5, should be the same as Schedule B, line 70 above. (see instructions)			Fiduciary	.00		.00
			Totals	.00	100%	.00

- A** If inter vivos trust, enter name and address of grantor: \_\_\_\_\_
- B** If revocable trust which changed state or city residence during the year, enter the date of the change of residence (see instructions): \_\_\_\_\_
- C** Resident status – mark an **X** in all boxes that apply: (3)  NYS full-year nonresident estate or trust (6)  Yonkers full-year resident estate or trust  
 (1)  NYS full-year resident estate or trust (4)  NYC full-year resident estate or trust (7)  Yonkers part-year resident trust  
 (2)  NYS part-year resident trust (5)  NYC part-year resident trust (8)  Yonkers full-year nonresident estate or trust
- D** If an estate, indicate last known address of decedent \_\_\_\_\_
- E** Nonresident estate - indicate state of residency \_\_\_\_\_
- F** Submit a list of executors or trustees with their addresses and identification numbers (SSN or EIN). \_\_\_\_\_
- G** If a grantor trust, enter the identification number (SSN or EIN) of the individual reporting the income/loss \_\_\_\_\_
- H** Has the estate or trust (or an entity of which the estate or trust is an owner) been convicted of *Bribery Involving Public Servants and Related Offenses, Corrupting the Government, or Defrauding the Government* (NYS Penal Law Article 200 or 496, or section 195.20)?..... Yes  No

Third-party designee? (see instr.)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name		PIN (see instr.)		▼ Sign return here ▼	
	E-mail:		Phone: ( )		Signature of fiduciary or officer representing fiduciary		
Paid preparer must complete (see instr.)	Preparer's signature		Preparer's NYTPRIN		NYTPRIN excl. code		Date
	Preparer's printed name		Preparer's PTIN or SSN		Date		
Firm's name (or yours, if self-employed)			Firm's EIN		E-mail		
Preparer's address							



# 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

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**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.





# 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 (see instructions)	<b>B</b> Date costs paid or incurred (mm-dd-yyyy; see instr.)	<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 (list each item separately; see instr.)	<b>B</b> Principal use (see instructions)	<b>C</b> Date placed in service (mm-dd-yyyy)	<b>D</b> Life (years; see instr.)	<b>E</b> Cost or other basis (see instructions)
				.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>	.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>	.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>	.00
	<b>24</b>	Total on-site groundwater remediation credit component <i>(add lines 20 through 23; see instructions)</i> .....	<b>24</b>	.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

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**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.





Department of Taxation and Finance

# Claim for Remediated Brownfield Credit for Real Property Taxes

# IT-612

## 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
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### 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.

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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 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.

