



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 (mmdyyyy) 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 columns: Site name, Site location (Municipality, County), DEC region, 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 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, S corporation shareholder, Beneficiary, Total (add lines 4, 5, and 6)

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)

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

Schedule G – Summary of recapture of environmental remediation insurance credit

12 Recaptured environmental remediation insurance credit (see instructions).....	12	.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.

13 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)	13	.00
14 Fiduciaries: Enter amount from Schedule E, column D, <i>Fiduciary</i> line	14	.00
15 Recapture amount (add lines 12, 13, and 14; fiduciaries, see instructions)	15	.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.

