



Claim for Historic Barn Rehabilitation Credit And Employment Incentive Credit

Name(s) as shown on return	Identifying number as shown on return
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Use this form to claim an investment credit for qualified expenditures in the rehabilitation of a historic barn, or to claim the employment incentive credit. **Attach this form to Form IT-212.**

Schedule A — Historic barn rehabilitation credit

Part I — Eligibility criteria for claiming this credit

Complete questions 1 through 10 to determine if you are eligible to claim this credit. If you check **Yes** on lines 1 or 6 or **No** on lines 5, 9, or 10 **stop**; you cannot claim this credit.

1 Has the barn been converted to residential use? Yes No

2 Is the barn listed in the National Register of Historic Places? (see instructions) Yes No

If **Yes**, the barn's rehabilitation must be certified by the federal Secretary of Interior or the New York State Office of Parks, Recreation and Historic Preservation. Attach a copy of the certification (see TSB-M-97(1)).

3 If you answered **No** to question 2, is the barn located in a registered historic district? Yes No

4 If you answered **Yes** to question 3, is the barn of historic significance to the district? Yes No

If **Yes**, the barn must be a certified historic structure, and the barn's rehabilitation must be certified by the federal Secretary of Interior or the New York State Office of Parks, Recreation and Historic Preservation. Attach a copy of the certification. If **No**, attach documentation from the Office of Parks, Recreation and Historic Preservation stating the barn is of no historic significance to the district (see TSB-M-97(1)).

5 If you answered **No** to questions 2 and 3, was the barn originally designed and used for storing farm equipment or agricultural products or for housing livestock, and was the barn first placed into service before 1936? Yes No

6 Has the historic appearance of the barn been materially altered? Yes No
If **No**, attach a copy of the letter from the New York State Office of Parks, Recreation and Historic Preservation stating that the historic appearance of the barn has not been materially altered (see TSB-M-97(1)).

7 Describe the measurement period used to determine whether the barn has been substantially rehabilitated (see instructions)

8 What is the adjusted basis of the barn as of the first day of the measurement period? \$ _____

9 Do the expenditures incurred during the measurement period to rehabilitate the barn exceed the higher of the amount shown in question 8 or \$5,000? Yes No

10 Did you use the straight-line method of depreciation over a recovery period specified in either section 168(c) or section 168(g) of the Internal Revenue Code (IRC), whichever is applicable to you? Yes No

Part II — Investments in qualified rehabilitation expenditures

Date rehabilitation work was begun (mm/dd/yy)	Date rehabilitation work was completed (mm/dd/yy)
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A Description of rehabilitation expenditures <i>(attach additional sheets if necessary)</i>	B Date of expenditure(s)	C Property's useful life <i>(years)</i>	D Amount of expenditures	E Rehabilitation credit <i>(column D × 25%)</i>

11 Add column **E** amounts (enter here and on Form IT-212, line 23)

Part III — Early dispositions of qualified property and addback of credit on early dispositions

A Description of rehabilitation expenditures <i>(attach additional sheets if necessary)</i>	B Date acquired	C Date property ceased to qualify	D Property's useful life <i>(months)</i>	E Unused life <i>(months)</i>	F Percentage <i>(E ÷ D)</i>	G Total investment credit allowed for rehabilitation of a historic barn	H Addback of credit on early dispositions <i>(F × G)</i>

12 Add column **H** amounts (enter here and on Form IT-212, line 27)

Schedule B — Employment incentive credit

Part I — Eligibility for employment incentive credit

A Year	B Mar. 31	C June 30	D Sept. 30	E Dec. 31	F Total (B + C + D + E)	G Average (see instructions)	H* Percent %
A. Use with Part II, line 17; first succeeding tax year							
13 Number of New York State employees in employment base year _____							
14 Number of New York State employees in credit year _____							
B. Use with Part II, line 18; second succeeding tax year							
15 Number of New York State employees in employment base year _____							
16 Number of New York State employees in credit year _____							

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

Part II — Computation of employment incentive credit

	A Tax year in which investment tax credit was allowed	B Amount of investment credit base upon which original investment tax credit was allowed <i>(excluding research and development (R&D) property at optional rate)</i>	C Employment incentive credit <i>(multiply column B by the appropriate rate from Tax rate schedule below)</i>
17 Information for first succeeding tax year; use line 14, column H to determine rate			
18 Information for second succeeding tax year; use line 16, column H to determine rate			
19 Add column C amounts from lines 17 and 18 (enter here and on Form IT-212, line 24)			19.

Tax rate schedule — Employment incentive credit rates to be used in Part II above

If the percentage in Part I, column H is at least:

101% but less than 102%
 102% but less than 103%
 103%

The employment incentive credit rate is:

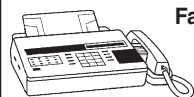
1½% (.015) of investment credit base
 2% (.02) of investment credit base
 2½% (.025) of investment credit base



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Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

Refund status: (electronically filed) 1 800 353-0708
 (direct deposit) 1 800 321-3213
 (all others) 1 800 443-3200

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To order forms and publications: 1 800 462-8100
 Personal Income Tax Information Center: 1 800 225-5829
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Hearing and speech impaired: (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110 (8:00 A.M. to 5:00 P.M., eastern time).



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.



If you need to write, address your letter to: NYS Tax Department, Personal Income Tax Information Center, W A Harriman Campus, Albany NY 12227