



Claim for Environmental Remediation Insurance Credit

IT-613

Tax Law - Sections 23 and 606(ff)

2007 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
Address of qualified brownfield site	<input type="text"/>

A Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming the credit..... **A**

B Enter the date the CoC was issued by the Department of Environmental Conservation (DEC) for the qualified site. **Attach a copy** of the CoC to this form, as well as a copy of the certification form for the environmental remediation insurance tax credit completed by the insurer..... **B**

Schedule A — Individuals (including sole proprietors), partnerships, and fiduciaries (see instructions, Form IT-613-1)

1 Qualified environmental remediation insurance premiums paid (see instructions)	1.	<input type="text"/>	.	<input type="text"/>
2 Multiply line 1 by 50% (.50)	2.	<input type="text"/>	.	<input type="text"/>
3 Enter the lesser of line 2 or \$30,000	3.	<input type="text"/>	.	<input type="text"/>

Individuals and partnerships — Enter the line 3 amount on line 8.

Fiduciaries — Include the line 3 amount in the *Total* line of Schedule D, column C.

Schedule B — Partnership, S corporation, estate, and trust information

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. You must also complete Schedule C, Schedule E, and, if applicable, Schedule F.

Name	Type	Employer ID number

Schedule C — Partner's, shareholder's, or beneficiary's share of credit

Partner	4	Enter your share of the credit from your partnership (see instructions)	4.	<input type="text"/>	.	<input type="text"/>
S corporation shareholder	5	Enter your share of the credit from your S corporation (see instructions)	5.	<input type="text"/>	.	<input type="text"/>
Beneficiary	6	Enter your share of the credit from the fiduciary's Form IT-613, Schedule D, column C	6.	<input type="text"/>	.	<input type="text"/>
	7	Total (add lines 4, 5, and 6)	7.	<input type="text"/>	.	<input type="text"/>

Fiduciaries — Include the line 7 amount in the *Total* line of Schedule D, column C.

All others — Enter the line 7 amount on line 9.

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Schedule D — Beneficiary's and fiduciary's share of credit and recapture of credit

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 (for column C, enter the line 3 amount plus the line 7 amount)			
Fiduciary			

Schedule E — Computation of credit

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

Individuals — Enter the line 11 amount and code **173** on Form IT-201-ATT, line 12,
or Form IT-203-ATT, line 12.

Partnerships — Enter the line 11 amount and code **173** on Form IT-204, line 147.

Fiduciaries — Include the line 11 amount on Form IT-205, line 33.

Schedule F — Summary of recapture of environmental remediation insurance credit

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

Fiduciaries — Enter the line 12 amount on the *Total* line of Schedule D,
column D and continue with line 13.

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.** .

14 Fiduciaries: enter amount from Schedule D, column D, *Fiduciary* line **14.** .

15 Recapture amount (add lines 12, 13, and 14; fiduciaries, see instructions) **15.** .

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.

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