



Department of Taxation and Finance

# Claim for Green Building Credit

Tax Law – Article 1, Section 19

# DTF-630

All filers must enter tax period: beginning  ending

Name(s) as shown on return

Taxpayer identification number

File this form with your corporation franchise tax return, Form CT-3, CT-3-A, CT-33, CT-33-A, CT-33-NL, CT-183, CT-184, or CT-186, or submit with your personal income tax return, Form IT-201, IT-203, or IT-205. See instructions on page 2.

**A** If you are claiming this credit as a corporate partner, mark an **X** in the box.....

## Application of credit used and computation of carryover

1	Carryover credit from last year's Form DTF-630 .....	•	<b>1</b>	<input type="text"/>	<input type="text"/>
2	Tax due before credits (see instructions) .....		<b>2</b>	<input type="text"/>	<input type="text"/>
3	Tax credits claimed before this credit (see instructions) .....	•	<b>3</b>	<input type="text"/>	<input type="text"/>
4	Net tax (subtract line 3 from line 2; if zero or less, enter 0) .....		<b>4</b>	<input type="text"/>	<input type="text"/>
5	Tax limitation (see instructions) .....	•	<b>5</b>	<input type="text"/>	<input type="text"/>
6	Limitation on credit (subtract line 5 from line 4; if line 5 is more than line 4, enter 0) .....		<b>6</b>	<input type="text"/>	<input type="text"/>
7	Credit used for the current tax year (see instructions) .....	•	<b>7</b>	<input type="text"/>	<input type="text"/>
8	Credit to be carried forward (subtract line 7 from line 1) .....	•	<b>8</b>	<input type="text"/>	<input type="text"/>

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## Instructions

### General information

Effective for tax years beginning on or after January 1, 2015, the green building credit has expired. Only carry forwards may still be utilized.

### Credit amount

The credit is not refundable. If the amount of credit exceeds the taxpayer's tax for the year, the excess may be carried over to the following year(s).

The credit cannot reduce the tax to less than the minimum taxes due under Article 9 or Article 33, or the fixed dollar minimum tax under Article 9-A. For Article 22 taxpayers, the credit may not reduce the tax below zero.

The credit is not allowed against the metropolitan transportation business tax surcharge (MTA surcharge) under Article 9, 9-A, or 33.

### Specific instructions

See the specific instructions for your tax return for the *Privacy notification* or if you need help contacting the Tax Department.

**Partnerships and New York S corporations:** Do **not** complete this form. Partners and shareholders must claim any credit carry forward from preceding tax years on their own Form DTF-630.

Lines 2 and 5 entries table		
<b>Article 9, 9-A, or 33 filers:</b>		
If you filed:	Enter on line 2 any net recapture of other tax credits <b>plus</b> the amount from:	Enter on line 5 the minimum tax below:
Forms CT-183 and CT-184	Form CT-183, line 4 <b>plus</b> Form CT-184, line 3 or line 4	<b>75</b>
Form CT-186	Line 5	<b>125</b>
Form CT-3	Part 2, line 2	Part 2, line 1c
Form CT-3-A	Part 2, line 2	Part 2, line 1c
Form CT-33	Line 11	<b>250</b>
Form CT-33-A	Line 15	Line 4 <b>plus</b> line 12
Form CT-33-NL	Line 5	<b>250</b>
<b>Article 22 filers:</b>		
If you filed:	Enter on line 2 the amount from:	Enter on line 5:
Form IT-201	Line 39 <b>plus</b> Form IT-201-ATT, line 21	<b>0</b>
Form IT-203	Line 46 <b>plus</b> Form IT-203-ATT, line 20	<b>0</b>
Form IT-205 (residents)	Line 8 <b>plus</b> line 1 of the <i>Addbacks worksheet</i> , in Form IT-205-I, line 12	<b>0</b>
Form IT-205 (nonresidents)	Line 9 <b>plus</b> line 1 of the <i>Addbacks worksheet</i> , in Form IT-205-I, line 12	<b>0</b>

**Line 2** – Enter your tax due before credits using the *Lines 2 and 5 entries table* above.

**Line 3** – If you are claiming more than one tax credit for this year, enter the total amount of credit(s) you want to apply against your tax before the application of the green building credit; otherwise enter **0**.

You must apply certain credits before the green building credit.

**Article 9 and 33 filers:** Refer to the instructions of your franchise tax return to determine the order of the credits that applies.

**Article 9-A filers:** Refer to Form CT-600-I, *Instructions for Form CT-600, Ordering of Corporation Tax Credits*.

If you are filing as a member of a combined return, include any amount of tax credit(s), including green building credit(s) claimed by other members of the combined group, that you want to apply before your green building credit.

**CT-33 and CT-33-A filers, including unauthorized insurance corporations:** Do **not** enter on this line any amount of empire zone (EZ) wage tax credit(s), zone equivalent area (ZEA) wage tax credit(s), and EZ capital tax credit(s) you are claiming. If you are included in a combined return, do **not** include any amount of these credits claimed by other members of the combined group.

**Article 22 filers:** When applying credits, use the following rules:

- First apply any household credit.
- Next apply any credits that cannot be carried over or refunded.
- Then apply any credits that can be carried over for a limited duration.
- Then apply any credits that can be carried over for an unlimited duration.
- Apply refundable credits last.

**Line 5** – Enter the appropriate limitation for the form you are filing using the *Lines 2 and 5 entries table* above.

**Line 7** – Enter the lesser of line 1 or line 6.

**Article 22 filers:** Enter the amount from this line and code **630** on Form IT-201-ATT, line 6; Form IT-203-ATT, line 7; or include it on Form IT-205, line 10.

**All others:** Transfer this amount to your franchise tax return.

Under Article 9, the carryover of credit is first applied against the franchise tax imposed under section 183. Any excess carryover of credit is then applied against the franchise tax imposed by section 184.

### Need help? and Privacy notification

See Form CT-1, *Supplement to Corporation Tax Instructions*.

