



Department of Taxation and Finance

Claim for Historic Barn Rehabilitation Credit and Employment Incentive Credit
Tax Law - Section 606(a) and 606(a-1)

IT-212-ATT

Name(s) as shown on return Identifying number as shown on return

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. Submit this form with Form IT-212.

Schedule A - Historic barn rehabilitation credit (see instructions)

Part 1 - Eligibility criteria for claiming this credit (see instructions, Form IT-212-ATT-I, for assistance)

Complete questions 1 through 10 to determine if you are eligible to claim this credit.

- 1 Has the barn been converted to residential use? Yes No
2 Was the barn originally designed and used for storing farm equipment or agricultural products or for housing livestock? Yes No
3 Is the barn listed in the National Register of Historic Places? (see instructions) Yes No
4 If you answered No to question 3, is the barn located in a registered historic district? Yes No
5 If you answered Yes to question 4, is the barn of historic significance to the district? Yes No
6 Has the historic appearance of the barn been materially altered? Yes No
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? 8 .00
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 2 - Investments in qualified rehabilitation expenditures (see instructions)

Table with 5 columns: A (Description of rehabilitation expenditures), B (Date of expenditure(s)), C (Property's useful life (years)), D (Amount of expenditures), E (Rehabilitation credit (column D x 25%)). Includes a summary row 11.

(continued on back)

242001210094



Part 3 – Early dispositions of qualified property and addback of credit on early dispositions (see instructions)

A Description of rehabilitation expenditures (submit additional sheets if necessary)	B Date acquired	C Date property ceased to qualify	D Property's useful life (months)	E Unused life (months)	F Percentage (E ÷ D)	G Total investment credit allowed for rehabilitation of a historic barn	H Addback of credit on early dispositions (F × G)	
						.00	.00	
						.00	.00	
						.00	.00	
12 Add column H amounts (enter here and on Form IT-212, line 27; see instructions)							12	.00

Schedule B – Employment incentive credit (see instructions)

Part 1 – Eligibility for employment incentive credit (see instructions)

A Year	B Mar. 31	C June 30	D Sept. 30	E Dec. 31	F Total (B + C + D + E)	G Average (see instr.)	H* Percent %
A. Use with Part 2, 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 2, 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 in the credit year by the average number of employees in base year (column G). Round the result to 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 2 – Computation of employment incentive credit (see instructions)

	A Tax year in which investment tax credit was allowed	B Amount of investment credit base upon which original investment tax credit was allowed (exclude research and development (R&D) property at optional rate)	C Employment incentive credit (multiply column B by the appropriate rate from Tax rate schedule below)
17 Information for first succeeding tax year; use line 14, column H, to determine rate			.00
18 Information for second succeeding tax year; use line 16, column H, to determine rate			.00
19 Add column C amounts from lines 17 and 18 (enter here and on Form IT-212, line 24)			19 .00

Tax rate schedule – Employment incentive credit rates to be used in Part 2 above

If the percentage in Part 1, column H is at least:

101% but less than 102%	1½% (.015) of investment credit base
102% but less than 103%	2% (.02) of investment credit base
103%	2½% (.025) of investment credit base

The employment incentive credit rate is: