



Department of Taxation and Finance

# Claim for Historic Barn Rehabilitation Credit and Employment Incentive Credit

Tax Law – Sections 606(a)(12) and 606(a-1)

# IT-212-ATT

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 rehabilitation expenditures 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

Lines 1 through 10 intentionally left blank.

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### Part 2 – Qualified rehabilitation expenditures (see instructions)

A Project number from certificate of completion	B Certificate of completion date	C Amount of qualified rehabilitation expenditures	D Rehabilitation credit (column C × 0.25)
		.00	.00
		.00	.00
Total of column D amounts from any additional Forms IT-212-ATT .....			.00
11 Add column D amounts (enter here and on Form IT-212, line 23) .....			<b>11</b> .00

(continued on back)

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

<b>A</b> Description of rehabilitation expenditures	<b>B</b> Date acquired	<b>C</b> Date property ceased to qualify	<b>D</b> Property's useful life (months)	<b>E</b> Unused life (months)	<b>F</b> Percentage (E ÷ D)	<b>G</b> Total investment credit allowed for rehabilitation of a historic barn	<b>H</b> Addback of credit on early dispositions (F × G)	
						.00	.00	
						.00	.00	
Total of column H amounts from any additional Forms IT-212-ATT .....							.00	
<b>12</b> Add column H amounts (enter here and on Form IT-212, line 27) .....							<b>12</b>	.00

**Schedule B – Employment incentive credit** (see instructions)

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

<b>A</b> Year	<b>B</b> Mar. 31	<b>C</b> June 30	<b>D</b> Sept. 30	<b>E</b> Dec. 31	<b>F</b> Total (B + C + D + E)	<b>G</b> Average (see instr.)	<b>H*</b> Percent %
<b>A. Use with Part 2, line 17; first succeeding tax year</b>							
<b>13</b> Number of New York State employees in employment base year _____							
<b>14</b> Number of New York State employees in credit year _____							
<b>B. Use with Part 2, line 18; second succeeding tax year</b>							
<b>15</b> Number of New York State employees in employment base year _____							
<b>16</b> 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)

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

**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% .....
- 102% but less than 103% .....
- 103% .....

**The employment incentive credit rate is:**

- 1½% (0.015) of investment credit base
- 2% (0.02) of investment credit base
- 2½% (0.025) of investment credit base

