



# Instructions for Form DTF-630

## Claim for Green Building Credit

# DTF-630-I



For 2005, this form is not eligible for e-file. If you are attaching this form to your return, you must file on paper.

### General information

Tax Law section 19 allows taxpayers issued initial credit component certificates (component certificates) by the Department of Environmental Conservation (DEC) to claim a tax credit for certain expenses and purchases relating to the construction, rehabilitation, and maintenance of buildings that meet specified environmental and energy efficiency standards.

The first tax year for which the credit may be taken is the tax year set forth in the component certificate.

You must attach copies of the initial credit component certificate and eligibility certificate to Form DTF-630.

Complete a separate Form DTF-630 for each initial credit component certificate issued by DEC.

### Eligibility

The following taxpayers are eligible to claim this credit:

- corporations taxable under Article 9, sections 183, 184, 185, or 186 of the Tax Law
- corporations taxable under Article 9-A of the Tax Law
- individuals, estates, and trusts taxable under Article 22 of the Tax Law
- partners in a partnership, including members of a limited liability company (LLC) that is treated as a partnership for federal tax purposes, shareholders of a New York S corporation, and beneficiaries of an estate or trust who are taxable under Article 22 of the Tax Law
- banking corporations taxable under Article 32 of the Tax Law
- insurance corporations taxable under Article 33 of the Tax Law

The first step in obtaining eligibility for the green building credit is to file an application with the DEC for a component certificate. The component certificate when issued will state the first tax year for which the credit may be claimed, an expiration date, and the maximum amount of credit component allowable for each year. In addition, for each year the credit is claimed, the taxpayer must be issued an eligibility certificate by a licensed architect or engineer certifying that the taxpayer has satisfied the required green building standards relating to each credit component for which a credit is claimed. For each tax year that a credit is claimed, the copy of the component certificate and the eligibility certificate must be filed with Form DTF-630 and, in addition, the taxpayer shall have complied with the requirement to report certain specified information to the DEC.

### Credit amount

The amount of the credit is the sum of the credit components specified in the component certificate. 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 or years. If a credit is allowed to an owner who sells a building or to a tenant who terminates his or her tenancy within the five-year period of allowance of such credit, the successor owner or successor tenant would be allowed the credit for the remainder of the five-year period, provided that the property continues to meet the applicable environmental and energy efficiency standards.

The credit cannot reduce the tax to less than the following statutory minimum taxes:

- \$75 under Article 9, section 183
- \$10 under Article 9, section 185

- \$125 under Article 9, section 186
- the larger of the tax on minimum taxable income base or the fixed dollar minimum tax computed under Article 9-A
- fixed minimum tax of \$250 under Article 32
- \$250 under Article 33

The credit is not allowed against the metropolitan transportation business tax surcharge (MTA surcharge) under Articles 9, 9-A, 32, or 33.

### Important reminder to file a complete return

You must complete all required schedules and forms that make up your return, and include all pages of those forms and schedules when you file. Attach **only** those forms and schedules that apply to your return, and be sure that you have made all required entries. Returns that are missing required pages or that have pages with missing entries are considered incomplete and cannot be processed, and may subject taxpayers to penalty and interest.

### Filing in your tax forms

For complete information on how to fill in New York State scannable tax forms, see the instructions for your income or franchise tax return. Also see the instructions for your income or franchise tax return for the *Privacy notification* or if you *Need help* in contacting the Tax Department.

### Specific instructions

**Corporations:** Complete lines 1 through 19, and if a corporate partner in a partnership, complete Part 1.

**Partnerships and New York S corporations:** Complete lines 1 through 11.

**Partners in a partnership, shareholders of a New York S corporation and beneficiaries of an estate or trust:** Complete Part 1 and Part 5.

**Sole Proprietors:** Complete Part 2 and Part 5.

**Fiduciaries:** Complete lines 1 through 11 and Part 4. An estate or trust that divides the credit among itself and its beneficiaries must attach Form DTF-630 to Form IT-205 showing each beneficiary's share of the credit.

### Part 1 — Partners in a partnership, shareholders of a New York S corporation, beneficiaries of an estate or trust

Enter your share of the partnership's, New York S corporation's, estate's, or trust's credit. This information can be obtained from the partnership, the New York S corporation, the estate, or the trust. Provide the name and identification number of the partnership, New York S corporation, estate, or trust. Enter this amount and code **630** on Form IT-201-ATT, line 6, or Form IT-203-ATT, line 7. However, corporate partners should include this amount in line 12 below.

If you are claiming a credit from more than one partnership, New York S corporation, estate, or trust, combine all amounts on Part 1 and attach a list showing a breakdown of amounts and the name and identification number of each entity.

### Part 2 — Computing the credit

#### Lines 1 through 6

Enter the amounts set forth on the component certificate, where such amounts have been ratified by the issuance of an eligibility certificate associated with such component certificate.

**Fiduciaries:** Transfer the amount from line 7 to the *Total* line of Part 4, column C. On line 8 enter the amount of credit that was allocated to beneficiaries in Part 4, column C.

**Line 10** — Enter the amount of net credit available for carryover to 2005. Follow the applicable instructions below.

- **Corporations** — Enter the amount from your 2004 Form DTF-630, line 19.
- **Partnerships and New York S corporations** — Since the credit is passed through to the individual partners or shareholders, there is no available carryover. Enter **0** on line 10.
- **Sole proprietors, fiduciaries, partners, shareholders of a New York S corporation, and beneficiaries of an estate or trust** — The net credit available for carryover is that portion of your prior year's green building credit from 2004 Form IT-201-ATT, line 61; 2004 Form IT-203-B, line 47; or 2004 Form IT-205, line 10; that was not applied to your 2004 tax.

**Line 11** — Follow the applicable instructions below.

- **Corporations** — Also complete Part 3.
- **Partnerships** — Enter the line 11 amount on Form IT-204, line 27.
- **Sole proprietors** — Enter the line 11 amount and code **630** on Form IT-201-ATT, line 6, or Form IT-203-ATT, line 7. If you were also a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust that qualified for a credit in Part 1, enter the **total** of the credit from Part 1 and the line 11 amount and code **630** on Form IT-201-ATT, line 6, or Form IT-203-ATT, line 7.
- **New York S corporations** — Enter the line 11 amount on the applicable line on Form CT-34-SH.
- **Fiduciaries** — Include the line 11 amount on Form IT-205, line 10.

### Part 3 — Computation of credit used and carried forward (Articles 9, 9-A, 32, and 33 only)

**Line 12** — Enter the amount from line 11; include any amount from Part 1, as applicable.

**Line 13** — Enter your franchise tax before credits from the following forms:

- Form CT-183, line 4, plus Form CT-184, line 3 or 4
- Form CT-185, line 6
- Form CT-186, line 5
- Form CT-3, line 78
- Form CT-3-A, line 77
- Form CT-32, line 5
- Form CT-32-A, line 5
- Form CT-33, line 11
- Form CT-33-A, line 15
- Form CT-33-NL, line 5

**Line 14** — If you are claiming more than one tax credit for this year, enter the amount of credits claimed before applying the green building credit. Include any other green building credit claimed for other buildings you own. Otherwise enter **0**.

Life insurance corporations do not enter on this line any amount of EZ wage tax credit(s), ZEA wage tax credit(s), and EZ capital tax credit(s) you may be claiming.

You must apply certain credits before the green building credit. Refer to the instructions of your franchise tax return to determine the order of credits that applies. Article 9-A filers refer to Form CT-600, *Ordering of Corporation Tax Credits*.

If filing as a member of a combined return, include any amount of tax credit(s), including green building credit(s), being claimed by other members of the combined group that you wish to apply before your green building credit. Article 33 combined filers do not enter any amount of EZ wage tax credit(s), ZEA wage tax credit(s), or EZ capital tax credit(s) being claimed by other members of the combined group.

**Line 16** — Article 33 filers enter minimum tax of \$250 if filing Form CT-33 or Form CT-33-NL. If filing Form CT-33-A, enter the total of lines 4 and 12 of Form CT-33-A.

**Line 18** — Include this result on your franchise tax return.

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

### Part 4 — Beneficiary's and fiduciary's share of green building credit

If an estate or trust allocates or assigns the credit to its beneficiaries, base the division on each beneficiary's proportionate share of the income of the estate or trust.

### Part 5 — Application of credit and computation of carryover (Article 22 only)

You must first complete Form IT-201-ATT, *Other Tax Credits and Taxes*, or Form IT-203-ATT, *Other Tax Credits and Taxes*, before you complete this section. Follow the instructions for Section B of Form IT-201-ATT or Section B of Form IT-203-ATT to determine the amount of credit to enter on line 21.