



New York State Department of Taxation and Finance

Fiduciary MeF Acceptance Testing System for Tax Year 2014

TEST NUMBER: 2115

Forms Included: IT-205, IT-606, IT-607, IT-611

Test Notes: Complex Trust.

Return specific information: This entity was created 04-15-2007, ID 004xx2115* and is a full year resident trust. The entity has dividend income of \$25,000, capital gains of \$15,000, an ordinary loss of \$5,000, interest deduction of \$2921, attorney fees of \$3,555, fiduciary fees of \$2,524, and an exemption (federal) of \$1000. The sole beneficiary is Jayson Gatsby, see form IT-205.

You must provide Schedule D, Form 1041 and federal Form 4797 in XML format**. Perform calculations and complete forms including carry-overs from other tax forms. The attached forms should not be considered complete. Any balance due can be paid from the following business checking account: Account number 107043 Routing number 011001742. Any refund calculated should be paid to the same account.

*Software vendors will be provided with a two-digit sequence to replace "xx" in the ID field. Vendors will be notified by e-mail.

Beneficiary: Jayson Gatsby SSN 004322147 28.5% share
314 Shakedown St
Woodstock, NY 11231

IT-606 Notes: Date of first certification: 01/02/2000, Name of Empire Zone: Test EZ1922
Qualified EZ Business: Buchanan Biz EIN 004322144

You must attach PDF copies of Certificate of Eligibility, EZ Retention Certificate and copy of tax bills**.

IT-607 Notes: This is the first year of eligibility. Amounts for various credit components are listed on the Certificate of Tax Credit (it607certo taxcredit). You must attach PDF copy of Certificate of Tax Credit**.

IT-611 Notes: Date of execution of the Brownfield Cleanup Agreement is 04/17/2008. Identifying information is on form IT-611. 60% of the qualified site is located within an environmental zone (EN_Zone). You must attach a PDF copy of the Certificate of Completion**.

Address any questions via e-mail to NYSFIDMEF@tax.ny.gov

Fiduciary MeF publications and forms are available at: http://www.tax.ny.gov/pit/efile/fid_mef_publications_2014.htm

Current Schema and State Spreadsheet available at: http://www.tax.ny.gov/bus/efile/swd_fiduciary.htm

Self-filer information: If your software only supports “self-filed” returns, omit the paid-preparer information shown on the IT-205 and use the following fiduciary information:

Partner: Daisy Gatsby
Phone: 518-456-7890
Sign Date: 4-05-2015
E-mail: Daisyg123@ats.com

** See Publication 90 *New York State Modernized E-file (MeF) Handbook for Software Developers and E-file Providers of Fiduciary Income Tax Returns Tax Year 2014* for more information on including federal forms in XML and PDF attachments. Publication 90 is available on our website.

Address any questions via e-mail to NYSFIDMEF@tax.ny.gov

Fiduciary MeF publications and forms are available at: http://www.tax.ny.gov/pit/efile/fid_mef_publications_2014.htm

Current Schema and State Spreadsheet available at: http://www.tax.ny.gov/bus/efile/swd_fiduciary.htm



Fiduciary Income Tax Return

Type of entity from Form 1041:

- Decedent's estate
- Simple trust
- Complex trust
- Qualified disability trust
- ESBT (S portion only)
- Grantor type trust
- Bankruptcy estate-Ch. 7
- Bankruptcy estate-Ch. 11
- Pooled income fund

For the full year Jan. 1, 2014, through Dec. 31, 2014, or fiscal year beginning and ending

Name of estate or trust (as shown on federal Form SS-4)		Date entity created
Name and title of fiduciary		Identification number of estate or trust
Address of fiduciary (number and street or rural route)		Decedent's social security number (SSN) (see instr.)
City, village, or post office	State	ZIP code
Country:		Mark an X in the applicable box: Initial return <input type="checkbox"/> Final return <input type="checkbox"/>
<input type="checkbox"/> Trust meets conditions of section 605(b)(3)(D)		

Amended return (submit explanation)

Income distribution deduction (see instructions, Form IT-205-I) <input type="text"/>	Number of beneficiaries <input type="text"/>	Qualifying special conditions for filing your 2014 tax return (see instructions) <input type="text"/>
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See instructions

A Total income (from back page, line 51)	A	.00
B New York adjusted gross income from NYAGI worksheet, line 5 (see instructions on page 8)	B	.00
C Amount from Form IT-205-A, Schedule 1, line 10, column a	C	.00
1 Federal taxable income of fiduciary (from back page, line 62)	1	.00
2 New York modifications relating to amounts allocated to principal	2	.00
3 Balance (line 1 and add or subtract line 2)	3	.00
4 Fiduciary's share of New York fiduciary adjustment (from back page, Schedule C, column 5)	4	.00
5 New York taxable income of fiduciary (line 3 and add or subtract line 4)	5	.00
6 State tax on line 5 amount (full-year resident estate and trust only)	6	.00
7 New York State amount from Form IT-230, Part 2, line 2 (resident estate and trust only)	7	.00
8 Add lines 6 and 7	8	.00
9 Allocated New York State tax (from Form IT-205-A, Schedule 1, line 13) • If you completed Form IT-230, Part 2, mark an X in this box <input type="checkbox"/>	9	.00
10 Nonrefundable state credits (submit schedule)	10	.00
11 Subtract line 10 from line 8 or line 9	11	.00
12 State separate tax on lump-sum distributions and other addbacks	12	.00
13 This line intentionally left blank	13	.00
14 Total New York State tax (add lines 11 and 12; see instructions)	14	.00
15a New York City resident tax on line 5 amount (see instructions)	15a	.00
15b New York City part-year resident tax (see instructions)	15b	.00
16 New York City amount from Form IT-230, Part 2, line 2 (see instructions)	16	.00
17 Add line 15a or 15b to line 16	17	.00
18 New York City accumulation distribution credit	18	.00
19 Subtract line 18 from line 17 (if less than zero, leave blank)	19	.00
20 New York City separate tax on lump-sum distributions (see instructions)	20	.00
21 Add lines 19 and 20	21	.00
22 Other New York City credits (see instructions)	22	.00
23 Subtract line 22 from line 21 (if less than zero, leave blank)	23	.00
24 This line intentionally left blank	24	.00
25 Yonkers resident income tax surcharge from Yonkers worksheet, line e (see instructions)	25	.00
26 Yonkers part-year resident tax (from Form IT-205-A-I, page 4, Worksheet C, line 14)	26	.00
27 Yonkers nonresident fiduciary earnings tax (from Form Y-206)	27	.00
28 Sales or use tax (see instructions on page 22)	28	.00
29 Total NYS, NYC, Yonkers taxes, and sales or use tax (add lines 14 and 23 through 28; see instructions)	29	.00
30 Estimated tax paid (including payments made with Form IT-370-PF)	30	.00
31 Estimated tax payments allocated to beneficiaries (from Form IT-205-T)	31	.00
32 Subtract line 31 from line 30	32	.00
33 Refundable credits Identify: <input type="text"/>	33	.00
34 New York State tax withheld	34	.00
35 New York City tax withheld	35	.00
36 Yonkers tax withheld	36	.00
37 Total (add lines 32 through 36)	37	.00
38 If line 37 is more than the total of lines 29 and 42, enter the overpayment	38	.00
39 Amount of line 38 to be refunded to you	39	.00
40 Amount of line 38 to be credited to 2015 estimated tax	40	.00
41 If line 37 is less than the total of lines 29 and 42, enter amount you owe	41	.00
42 Estimated tax penalty (will reduce line 38 or increase line 41; see instr.)	42	.00

Make check or money order payable to **NY State Income Tax**; write the estate or trust's employer identification number and **2014 Fiduciary Income Tax** on it; complete Form IT-205-V and mail it with the payment and the completed return to the appropriate address in the instructions.



Submit a copy of federal Schedule K-1 (Form 1041) for each beneficiary.

Schedule A – Details of federal taxable income of a fiduciary of a resident estate or trust

Enter items as reported for federal tax purposes or submit federal Form 1041.



Income	43 Interest income	43	.00
	44 Dividends	44	.00
	45 Business income (or loss) (submit copy of federal Schedule C or C-EZ, Form 1040)	45	.00
	46 Capital gain (or loss) (submit copy of federal Schedule D, Form 1041)	46	.00
	47 Rents, royalties, partnerships, other estates and trusts (submit copy of federal Schedule E, Form 1040)	47	.00
	48 Farm income (or loss) (submit copy of federal Schedule F, Form 1040)	48	.00
	49 Ordinary gain (or loss) (submit copy of federal Form 4797)	49	.00
	50 Other income (state nature of income)	50	.00
	51 Total income (add lines 43 through 50; enter here and on front page, line A)	51	.00
	52 Interest	52	.00
Deductions	53 Taxes	53	.00
	54 Fiduciary fees	54	.00
	55 Charitable deduction	55	.00
	56 Attorney, accountant, and return preparer fees	56	.00
	57 Other deductions (itemize on an additional sheet)	57	.00
	58 Income distribution deduction (submit copy of federal Schedules K-1, Form 1041, for each beneficiary)	58	.00
	59 Estate tax deduction (submit computation)	59	.00
	60 Exemption (federal)	60	.00
	61 Total (add lines 52 through 60)	61	.00
	62 Federal taxable income of fiduciary (subtract line 61 from line 51; enter here and on front page, line 1)	62	.00

Schedule B – New York fiduciary adjustment of a resident or a nonresident estate or trust or a part-year resident trust

Additions	63 Interest income on state and local bonds other than New York (gross amount not included in federal income) ..	63	.00
	64 Income taxes deducted on federal fiduciary return (see instructions)	64	.00
	65 Other (from Form IT-225, line 9; see instructions)	65	.00
	66 Total additions (add lines 63, 64, and 65)	66	.00
Subtractions	67 Interest income on US obligations included in federal income	67	.00
	68 Other (from Form IT-225, line 18; see instructions)	68	.00
	69 Total subtractions (add lines 67 and 68)	69	.00
	70 New York fiduciary adjustment (difference between lines 66 and 69 to be entered as total of column 5 below) ..	70	.00

Schedule C – Shares of New York fiduciary adjustment of a resident or a nonresident estate or trust or a part-year resident trust

Submit additional sheets if necessary.			2 Identifying number of each beneficiary	Shares of federal distributable net income (see instructions)		5 Shares of New York fiduciary adjustment
1 Name and address of each beneficiary. Check box if beneficiary is a nonresident of:	New York State	Yonkers		3 Amount	4 Percent	
(a)	<input type="checkbox"/>	<input type="checkbox"/>		.00		.00
(b)	<input type="checkbox"/>	<input type="checkbox"/>		.00		.00
The total of Schedule C, column 5, should be the same as Schedule B, line 70 above. (see instructions)			Fiduciary	.00		.00
			Totals	.00	100%	.00

- A If inter vivos trust, enter name and address of grantor: _____
- B If revocable trust which changed state or city residence during the year, enter the date of the change of residence (see instr., page 3): _____
- C Resident status – mark an **X** in all boxes that apply:

(1) <input type="checkbox"/> NYS full-year resident estate or trust	(4) <input type="checkbox"/> NYC full-year resident estate or trust	(7) <input type="checkbox"/> Yonkers part-year resident trust
(2) <input type="checkbox"/> NYS part-year resident trust	(5) <input type="checkbox"/> NYC part-year resident trust	(8) <input type="checkbox"/> Yonkers full-year nonresident estate or trust
- D If an estate, indicate last known address of decedent _____
- E Nonresident estate - indicate state of residency _____
- F Submit a list of executors or trustees with their addresses and identification numbers (SSN or EIN). _____
- G If a grantor trust, enter the identification number (SSN or EIN) of the individual reporting the income/loss _____

Third-party designee? (see instr.)	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
Yes <input type="checkbox"/> No <input type="checkbox"/>	E-mail:		

Paid preparer must complete (see instr.)	Preparer's signature	Preparer's NYTPRN	▼ Sign return here ▼	
	Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	Signature of fiduciary or officer representing fiduciary	
	Address	Employer identification number	Date	Daytime phone number ()
	Date:	Self-employed? <input type="checkbox"/>	E-mail:	



Claim for QEZE Credit for Real Property Taxes

Tax Law - Section 15

IT-606

Note: You must file all pages (1 through 8) with your return. All taxpayers must complete the information below and then complete either Section 1 (pages 1 through 4) or Section 2 (pages 5 through 8). Do not complete both sections.

See Form IT-606-I, *Instructions for Form IT-606*, for assistance.

All filers enter tax period:

beginning ending

File this claim with your Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on your return	Taxpayer identification number
Name of empire zone (EZ)	
Name of qualified empire zone enterprise (QEZE) business	Employer identification number (EIN) of QEZE

Mark an X in the box if you are a Clean Energy Enterprise (CEE) (see Definitions for all QEZEs in the instructions).....

Mark an X in the box if you are a QEZE first certified between August 1, 2002, and March 31, 2005, that conducts its operations on real property it owns or leases, that is located in an empire zone (EZ), and that is subject to a brownfield site cleanup agreement executed prior to January 1, 2006

Section 1 – For QEZEs first certified prior to April 1, 2005 (see Important information in the instructions)

Date (mm-dd-yyyy) of first certification by Empire State Development (submit copies of all certificates of eligibility and EZ retention certificates).

Schedule A – Employment test for QEZEs first certified prior to April 1, 2005 (see instructions)

Part 1 – EZ employment – Computation of the employment number within all EZs for the current tax year and the five-year base period. Include employees within all EZs, even if you are not certified in all of those zones (see instructions).

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees within all EZs					
1 Current tax year employment number within all EZs (do not round; see instructions)					1

Base period employment no.	Tax year ending (mm-yyyy)	March 31	June 30	September 30	December 31	Total
Number in base year one						
Number in base year two						
Number in base year three						
Number in base year four						
Number in base year five						

Total number of full-time employees within all EZs in the base period **2**

3 Does the amount on line 1 equal or exceed line 2? (see instructions) Yes No

If the employment number within all EZs for the current year (line 1) does not equal or exceed the employment number within all EZs in the base period (line 2), stop; you are not eligible for the QEZE credit for real property taxes.



Part 2 – New York State employment outside all EZs – Computation of the employment number inside New York State and outside all EZs (whether or not you are certified in all of those EZs) for the current tax year and the five-year base period (see instructions).

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees inside NYS and outside all EZs					
4 Current tax year employment number inside New York State and outside all EZs (do not round)					4

Base period employment no.	Tax year ending (mm-yyyy)	March 31	June 30	September 30	December 31	Total
Number in base year one						
Number in base year two						
Number in base year three						
Number in base year four						
Number in base year five						
Total number of full-time employees inside New York State and outside all EZs in the base period						
5 Base period employment number inside New York State and outside all EZs (do not round)					5	

6 Does the amount on line 4 **equal** or **exceed** the amount on line 5? (see instructions) Yes No

If the employment number inside New York State and outside all EZs for the current tax year (line 4) does not **equal** or **exceed** the employment number inside New York State and outside all EZs in the base period (line 5), **stop**; you are not eligible for the QEZE credit for real property taxes.

Schedule B – Computation of test year employment number within the EZs in which you are certified

Test year (mm-yyyy) _____ to _____	March 31	June 30	September 30	December 31	Total
Number of full-time employees within the EZs					
7 Test year employment number within the EZs in which you are certified (see instructions)					7

Schedule C – Employment increase factor (see instructions)

8 Current tax year employment number within the EZs in which you are certified (see instructions)	8	
9 Test year employment number within the EZs in which you are certified (from line 7)	9	
10 Subtract line 9 from line 8.....	10	
11 Divide line 10 by line 9 (round the result to the fourth decimal place; if line 9 is zero and line 8 is greater than zero, enter 1 here)	11	
12 Divide line 10 by 100 (round the result to the fourth decimal place).....	12	
13 Employment increase factor (enter the greater of line 11 or 12, but not more than 1.0; also enter on line 15)	13	



Schedule D – Computation of QEZE credit for real property taxes for QEZE first certified prior to April 1, 2005

14	Tax year of the business tax benefit period <input type="text"/> ; benefit period factor (from table below)	14	<input type="text"/>
15	Employment increase factor (from line 13)	15	<input type="text"/>
16	Eligible real property taxes (see instructions)	16	.00
17	Multiply line 14 by line 15 by line 16.....	17	.00
18	Recapture of QEZE credit for real property taxes (from Worksheet A on page 6 of instructions)	18	.00
Partners, shareholders, and beneficiaries, see instructions.			
19	Net recapture of QEZE credit for real property taxes (Subtract line 17 from line 18. If line 17 is greater than line 18, skip line 19 and continue on line 20; see instructions.)	19	.00
20	QEZE credit for real property taxes after recapture (subtract line 18 from line 17)	20	.00
21	QEZE credit for real property taxes limitation (see instructions; do not enter 0)	21	.00
22	QEZE credit for real property taxes after limitation (see instructions).....	22	.00
23	Partners, shareholders, and beneficiaries, see instructions.....	23	.00
24	Total QEZE credit for real property taxes (add lines 22 and 23; see instructions)	24	.00

Benefit period factor table*	
Tax year of the benefit period	Benefit period factor
1 - 10	1.0
11	.8
12	.6
13	.4
14	.2
15	0

* The QEZE credit for real property taxes is generally available for up to 14 years for taxpayers that continue to qualify.

Find the tax year of your business tax benefit period. Enter the benefit period factor for that year (from the table on the left) on line 14.

Schedule E – Beneficiary's and fiduciary's share of credit (see instructions)

A Beneficiary's name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of QEZE credit for real property taxes	D Share of recapture of QEZE credit for real property taxes
Total		.00	.00
		.00	.00
		.00	.00
Fiduciary		.00	.00



Schedule F – Related entities

List the names and EINs of any related business entities. Submit additional sheets if necessary. Use the definition of related persons in the instructions to determine if an entity is related.

Name	EIN

Schedule G – Valid business purpose for QEZE first certified prior to August 1, 2002 *(see instructions)*

If you are claiming that the QEZE was formed for a valid business purpose, mark an **X** in the box and submit a notarized statement describing in detail how the QEZE meets the valid business purpose test.



Claim for QEZE Credit for Real Property Taxes

Section 2 – For QEZE first certified on or after April 1, 2005 (see Important information in the instructions)

Note: You must file all pages (1 through 8) with your return. All taxpayers must complete the information above Section 1 on page 1 and then complete either Section 1 (pages 1 through 4) or Section 2 (pages 5 through 8). Do not complete both sections.

All filers enter tax period: beginning ending

File this claim with your Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on your return	Taxpayer identification number
Name of empire zones (EZ): Indicate whether each zone is a development zone (DZ) or investment zone (IZ) (submit additional sheets if necessary).	
Name of qualified empire zone enterprise (QEZE) business	Employer identification number (EIN) of QEZE

Date (mm-dd-yyyy) of first certification by Empire State Development (submit copies of all certificates of eligibility and EZ retention certificates).

Tax year of the business tax benefit period (enter a year between 1 and 10).

Schedule H – Employment test for QEZE first certified on or after April 1, 2005 (see instructions)

Part 1 – EZ employment – Computation of the employment number within all EZs for the current tax year and the four-year base period. Include employees within all EZs, even if you are not certified in all of those zones (see instructions).

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees within all EZs					
25 Current tax year employment number within all EZs (do not round; see instructions)					25

Base period employment no.	Tax year ending (mm-yyyy)	March 31	June 30	September 30	December 31	Total
Number in base year one						
Number in base year two						
Number in base year three						
Number in base year four						

Total number of full-time employees within all EZs in the base period **26**

27 Does the amount on line 25 exceed line 26? (see instructions) Yes No

If the employment number within all EZs for the current tax year (line 25) **does not exceed** the employment number within all EZs in the base period (line 26), **stop**; you are not eligible for the QEZE credit for real property taxes.

Part 2 – New York State employment – Computation of the employment number in New York State for the current tax year and the four-year base period (see instructions).

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees in NYS					
28 Current tax year employment number in New York State (do not round)					28

(continued on page 6)

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Base period employment no.	Tax year ending (mm-yyyy)	March 31	June 30	September 30	December 31	Total
Number in base year one						
Number in base year two						
Number in base year three						
Number in base year four						
Total number of full-time employees in New York State in the base period.....						
29 Base period employment number in New York State (do not round).....						29

30 Does the amount on line 28 **exceed** the amount on line 29? (see instructions) Yes No

If the employment number inside New York State for the current tax year (line 28) **does not exceed** the employment number in New York State for the base period (line 29), **stop**; you are not eligible for the QEZE credit for real property taxes.

Schedule I – Computation of net new employment

31 Current year employment number in the EZs in which you are certified (see instructions)	31	
32 Base period employment number in the EZs in which you are certified (see instructions)	32	
33 Net new employment (subtract line 32 from 31)	33	

Schedule J – DZ employment increase factor

Net new employees (from line 33)	DZ employment increase factor
1 to 10	0.25
11 to 49	0.50
50 to 75	0.75
76 and above	New employees (from line 33) divided by 100. This number cannot exceed 1.0

34 DZ employment increase factor from table above **34**

Schedule K – Employee information

Enter name, social security number, employee’s zone location, and wage and benefit information for all new employees included in the *Net new employment* number on line 33 upon which this claim is based. Submit additional sheets if necessary.

A Employee’s name	B Employee’s social security number	C Employee’s zone location (see instructions)	D Total wages, health benefits, and retirement benefits	E Eligible wages, health benefits, and retirement benefits included in column D (enter no more than \$40,000 per employee)
			.00	.00
			.00	.00
			.00	.00
Column E total from additional sheet(s) submitted, if any00

35 Total eligible wages, health benefits, and retirement benefits (add column E amounts, including any amounts from additional sheets; see instructions) **35** .00



Schedule L – Computation of credit for QEZE certified in DZs (see instructions)

36	Eligible wages, health benefits, and retirement benefits from line 35	36	.00
37	25% (.25) factor	37	.25
38	DZ employment increase factor from line 34	38	
39	QEZE credit for real property taxes for QEZE certified in DZs (multiply line 36 by line 37 by line 38) ...	39	.00

Schedule M – Computation of QEZE credit for real property taxes for manufacturers and QEZE certified only in an IZ (see instructions)

40	Eligible wages, health benefits, and retirement benefits from line 35	40	.00
41	25% (.25) factor	41	.25
42	QEZE credit for real property taxes (multiply line 40 by line 41).....	42	.00

Schedule N – QEZE credit for real property taxes

43	QEZE credit from line 39 or line 42	43	.00
44	Capital investment amount (from line 55 or line 58)	44	.00
45	Enter the greater of line 43 or line 44	45	.00
46	Eligible real property taxes (submit documentation)	46	.00
47a	Enter the lesser of line 45 or line 46	47a	.00
47b	If certified on or after April 1, 2009, multiply line 47a by 75% (.75) and enter the result. If certified before April 1, 2009, enter the line 47a amount here	47b	.00
48	Recapture of QEZE credit for real property taxes (see instructions)	48	.00
49	Net recapture of QEZE credit for real property taxes (Subtract line 47b from line 48. If line 47b is greater than line 48, skip line 49 and continue on line 50, see instructions.).....	49	.00
50	QEZE credit for real property taxes after recapture (subtract line 48 from line 47b)	50	.00
51	Partners, shareholders, and beneficiaries, see instructions	51	.00
52	Total QEZE credit for real property taxes (add lines 50 and 51; see instructions)	52	.00

Schedule O – Beneficiary’s and fiduciary’s share of credit (see instructions)

A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of QEZE credit for real property taxes	D Share of recapture of QEZE credit for real property taxes
Total		.00	.00
		.00	.00
		.00	.00
Fiduciary		.00	.00



Schedule P – Related entities

List the names and EINs of any related business entities. Submit additional sheets if necessary. Use the definition of related persons in the instructions to determine if an entity is related.

Name	EIN

Schedule Q – Capital investment amount (complete only Part 1 or Part 2; see instructions)

Part 1 – Capital investment amount for QEZEs certified in DZs (see instructions)

A Address of property	B Name of zone (if applicable)	C Cost or other basis (see instructions)	D Multiply column C by 10% (0.1)	E Percentage of physical occupancy and use (see instructions)	F Multiply column D by column E
		.00	.00		.00
		.00	.00		.00
		.00	.00		.00
		.00	.00		.00
		.00	.00		.00
		.00	.00		.00
53 Total (add column F amounts)					53 .00
54 Enter column F total from additional schedules submitted, if any					54 .00
55 Total (add lines 53 and 54; enter here and on line 44)					55 .00

Part 2 – Capital investment amount for QEZEs certified only in IZs or for manufacturers (see instructions)

A Address of property	B Name of zone (if applicable)	C Cost or other basis (see instructions)	D Multiply column C by 10% (0.1)	E Percentage of physical occupancy and use (see instr.)	F Percent of column C (see instructions)	G Multiply column D by the greater of column E or F
		.00	.00			.00
		.00	.00			.00
		.00	.00			.00
		.00	.00			.00
		.00	.00			.00
		.00	.00			.00
56 Total (add column G amounts)						56 .00
57 Enter column G total from additional schedules submitted, if any						57 .00
58 Total (add lines 56 and 57; enter here and on line 44)						58 .00





Claim for Excelsior Jobs Program Tax Credit

Tax Law - Sections 31 and 606(qq)

IT-607

Calendar-year filers, mark an X in the box:

Other filers enter tax period:

beginning and ending

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

You must also submit a copy of the certificate(s) of tax credit issued by Empire State Development (ESD).

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

A Year of eligibility (enter a number from 1 to 10; see instructions)..... **A**

Schedule A – Credit components (see instructions)

Part 1 – Excelsior jobs tax credit component (see instructions)

Individual (including sole proprietor), partnership, fiduciary	1	Enter your excelsior jobs tax credit component	1	.00
Partner	2	Enter your share of the excelsior jobs tax credit component from your partnership(s)	2	.00
S corporation shareholder	3	Enter your share of the excelsior jobs tax credit component from your S corporation(s)	3	.00
Beneficiary	4	Enter your share of the excelsior jobs tax credit component from the estate(s) or trust(s)	4	.00
	5	Total excelsior jobs tax credit component (add lines 1 through 4; see instructions)	5	.00

Part 2 – Excelsior investment tax credit component (see instructions)

Individual (including sole proprietor), partnership, fiduciary	6	Enter your excelsior investment tax credit component	6	.00
Partner	7	Enter your share of the excelsior investment tax credit component from your partnership(s)	7	.00
S corporation shareholder	8	Enter your share of the excelsior investment tax credit component from your S corporation(s)	8	.00
Beneficiary	9	Enter your share of the excelsior investment tax credit component from the estate(s) or trust(s)	9	.00
	10	Total excelsior investment tax credit component (add lines 6 through 9; see instructions)	10	.00

Part 3 – Excelsior research and development tax credit component (see instructions)

Individual (including sole proprietor), partnership, fiduciary	11	Enter your excelsior research and development tax credit component	11	.00
Partner	12	Enter your share of the excelsior research and development tax credit component from your partnership(s)	12	.00
S corporation shareholder	13	Enter your share of the excelsior research and development tax credit component from your S corporation(s)	13	.00
Beneficiary	14	Enter your share of the excelsior research and development tax credit component from the estate(s) or trust(s)	14	.00
	15	Total excelsior research and development tax credit component (add lines 11 through 14; see instructions)	15	.00



Part 4 – Excelsior real property tax credit component (see instructions)

Individual (including sole proprietor), partnership, fiduciary	16	Enter your excelsior real property tax credit component ...	16	.00
Partner	17	Enter your share of the excelsior real property tax credit component from your partnership(s)	17	.00
S corporation shareholder	18	Enter your share of the excelsior real property tax credit component from your S corporation(s)	18	.00
Beneficiary	19	Enter your share of the excelsior real property tax credit component from the estate(s) or trust(s)	19	.00
	20	Total excelsior real property tax credit component (add lines 16 through 19; see instructions)	20	.00

21 Excelsior jobs program tax credit (add lines 5, 10, 15, and 20) **21** .00

Fiduciaries: Complete Schedule C.

Individuals (including sole proprietors), partners, S corporation shareholders, and beneficiaries: Enter the line 21 amount on line 22.

Schedule B – Partnership, S corporation, estate, and trust information (see instructions)

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 excelsior jobs program tax 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.

Name	Type	Employer ID number

Schedule C – Beneficiary’s and fiduciary’s share of credit components and recapture of credit (see instr.)

A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of excelsior jobs tax credit component	D Share of excelsior investment tax credit component	E Share of excelsior research and development tax credit component	F Share of excelsior real property tax credit component	G Share of recapture of credit
Total		.00	.00	.00	.00	.00
		.00	.00	.00	.00	.00
		.00	.00	.00	.00	.00
Fiduciary		.00	.00	.00	.00	.00

Schedule D – Computation of credit (see instructions)

Individuals (including sole proprietors), partners, S corporation shareholders, beneficiaries	22	Enter the amount from line 21	22	.00
Fiduciaries	23	Enter the amount from Schedule C, <i>Fiduciary</i> line, column C	23	.00
	24	Enter the amount from Schedule C, <i>Fiduciary</i> line, column D	24	.00
	25	Enter the amount from Schedule C, <i>Fiduciary</i> line, column E	25	.00
	26	Enter the amount from Schedule C, <i>Fiduciary</i> line, column F	26	.00
	27	Total excelsior jobs program tax credit (add lines 22 through 26; see instructions)	27	.00



Schedule E – Summary of recapture of credit (see instructions)

28 Individual's and partnership's recapture of credit	28	.00
29 Beneficiary's share of recapture of credit (see instructions)	29	.00
30 Partner's share of recapture of credit (see instructions)	30	.00
31 S corporation shareholder's share of recapture of credit (see instructions)	31	.00
32 Fiduciaries: enter your share of amount from Schedule C, <i>Fiduciary</i> line, column G	32	.00
33 Total (add lines 28 through 32)	33	.00

Individuals (including sole proprietors), partners, S corporation shareholders, and beneficiaries: Enter the line 33 amount and code **607** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.

Fiduciaries: Include the line 33 amount on Form IT-205, line 12.

Partnerships: Enter the line 33 amount and code **607** on Form IT-204, line 148.





New York State Department of Taxation and Finance

IT-611

Claim for Brownfield Redevelopment Tax Credit

For Qualified Sites Accepted into the Brownfield Cleanup Program Prior to June 23, 2008
Tax Law – Sections 21 and 606(dd)

Calendar-year filers, mark an X in the box:

Other filers enter tax period:

beginning and ending

File a separate Form IT-611 for each Certificate of Completion (COC) with your personal income tax return, Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return	Identifying number as shown on return
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A Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield Cleanup Program **prior to** June 23, 2008? **A** Yes No

If **Yes**, complete Form IT-611 to claim the brownfield redevelopment tax credit. If **No**, and the site was accepted **on or after** June 23, 2008, do not complete this form; instead use Form IT-611.1, *Claim for Brownfield Redevelopment Tax Credit, for Qualified Sites Accepted into the Brownfield Cleanup Program on or After June 23, 2008*, to claim the brownfield redevelopment tax credit.

Schedule A – Brownfield site identifying information (see instructions, Form IT-611-I, for assistance)

B Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming the credit (mm-dd-yyyy) **B**

C Enter the following information as listed on the COC issued by DEC for the qualified site; **submit a copy of the COC.**

Site name	Site location	
	Municipality	County
DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued

D If applicable, enter the date the COC was transferred pursuant to the transfer or sale of the qualified site (mm-dd-yyyy). **Submit a copy** of the sale or transfer documentation with this form. **D**

E Is the qualified site for which the COC was issued by the DEC located within an environmental zone (EN-Zone)? **E** Yes No

F If **Yes**, enter the percent of the qualified site located within an EN-Zone **F** %

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Schedule B – Credit components (see instructions)

Part 1 – Site preparation credit component (see instructions)

A Description of site preparation costs <i>(see instructions)</i>	B Date costs paid or incurred <i>(mm-dd-yyyy; see instr.)</i>	C Costs
		.00
		.00
		.00

1 Total of column C amounts from additional list(s), if any	1	.00
2 Add column C amounts (include any amount from line 1)	2	.00
3 Applicable percentage rate (from Applicable percentage table in the instructions)	3	%
4 Site preparation credit component (multiply line 2 by line 3)	4	.00

Partner	5	Enter your share of the site preparation credit component from your partnership(s)	5	.00
S corporation shareholder	6	Enter your share of the site preparation credit component from your S corporation(s)	6	.00
Beneficiary	7	Enter your share of the site preparation credit component from the estate(s) or trust(s)	7	.00
	8	Total site preparation credit component (add lines 4 through 7; see instructions)	8	.00

Part 2 – Tangible property credit component (see instructions)

A Description of qualified tangible property <i>(list each item separately; see instr.)</i>	B Principal use <i>(see instructions)</i>	C Date placed in service <i>(mm-dd-yyyy)</i>	D Life <i>(years; see instr.)</i>	E Cost or other basis <i>(see instructions)</i>
				.00
				.00
				.00

9 Total of column E amounts from additional list(s), if any	9	.00
10 Add column E amounts (include any amount from line 9)	10	.00
11 Applicable percentage rate (from Applicable percentage table in the instructions)	11	%
12 Tangible property credit component (multiply line 10 by line 11)	12	.00

Partner	13	Enter your share of the tangible property credit component from your partnership(s)	13	.00
S corporation shareholder	14	Enter your share of the tangible property credit component from your S corporation(s)	14	.00
Beneficiary	15	Enter your share of the tangible property credit component from the estate(s) or trust(s)	15	.00
	16	Total tangible property credit component (add lines 12 through 15; see instructions)	16	.00



Part 3 – On-site groundwater remediation credit component (see instructions)

A Description of groundwater remediation costs <i>(see instructions)</i>	B Date costs paid or incurred <i>(mm-dd-yyyy; see instr.)</i>	C Costs
		.00
		.00
		.00

17 Total of column C amounts from additional list(s), if any **17** .00

18 Add column C amounts (include any amount from line 17) **18** .00

19 Applicable percentage rate (from Applicable percentage table in the instructions) **19** %

20 On-site groundwater remediation credit component (multiply line 18 by line 19) **20** .00

Partner	21	Enter your share of the on-site groundwater remediation credit component from your partnership(s)	21	.00
S corporation shareholder	22	Enter your share of the on-site groundwater remediation credit component from your S corporation(s)	22	.00
Beneficiary	23	Enter your share of the on-site groundwater remediation credit component from the estate(s) or trust(s)	23	.00
	24	Total on-site groundwater remediation credit component (add lines 20 through 23; see instructions)	24	.00

25 Brownfield redevelopment tax credit (add lines 8, 16, and 24) **25** .00

Fiduciaries: Complete Schedule D.

Individuals: Enter the line 25 amount on line 26.

Schedule C – Partnership, S corporation, estate, and trust information (see instructions)

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 brownfield redevelopment tax 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.

Name	Type	Employer ID number

Schedule D – Beneficiary’s and fiduciary’s share of credit components and recapture of credit (see instr.)

A Beneficiary’s name <i>(same as on Form IT-205, Schedule C)</i>	B Identifying number	C Share of site preparation credit component	D Share of tangible property credit component	E Share of on-site groundwater remediation credit component	F Share of recapture of credit
Total		.00	.00	.00	.00
		.00	.00	.00	.00
		.00	.00	.00	.00
Fiduciary		.00	.00	.00	.00

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Schedule E – Computation of credit

Individuals	26	Enter the amount from line 25	26	.00
Fiduciaries	27a	Enter the amount from Schedule D, <i>Fiduciary</i> line, column C ..	27a	.00
	27b	Enter the amount from Schedule D, <i>Fiduciary</i> line, column D ..	27b	.00
	27c	Enter the amount from Schedule D, <i>Fiduciary</i> line, column E ..	27c	.00
	28	Total brownfield redevelopment tax credit (add lines 26 through 27c; see instructions)	28	.00

Schedule F – Recapture of credit (see instructions)

Tangible property that ceases to be in qualified use (see instructions)

A Description of property	B Date property was placed in service (mm-dd-yyyy)	C Date property ceased to qualify (mm-dd-yyyy)	D Life (months)	E Unused life (months)	F Percentage (E ÷ D)	G Tangible property credit component previously allowed	H Recaptured tangible property credit component (F × G)
						.00	.00
						.00	.00
						.00	.00

29 Total of column H amounts from additional list(s), if any	29	.00
30 Total recapture of credit for tangible property credit component (add column H amounts; include any amount on line 29)	30	.00

Recapture if COC is revoked

31 Net tangible property credit component previously allowed (see instructions)	31	.00
32 Site preparation credit component previously allowed (see instructions)	32	.00
33 On-site groundwater remediation credit component previously allowed (see instructions)	33	.00
34 Total recapture of brownfield redevelopment tax credit (add lines 30 through 33)	34	.00

Individuals and partnerships: Enter the line 34 amount on line 35.
Fiduciaries: Include the line 34 amount on the *Total* line of Schedule D, column F.

Schedule G – Summary of recapture of credit (see instructions)

35 Individual's and partnership's recapture of credit (from line 34)	35	.00
36 Beneficiary's share of recapture of credit (see instructions)	36	.00
37 Partner's share of recapture of credit (see instructions)	37	.00
38 S corporation shareholder's share of recapture of credit (see instructions)	38	.00
39 Fiduciaries: enter your share of amount from Schedule D, <i>Fiduciary</i> line, column F	39	.00
40 Total (add lines 35 through 39)	40	.00

Individuals: Enter the line 40 amount and code **171** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.
Fiduciaries: Include the line 40 amount on Form IT-205, line 12.
Partnerships: Enter the line 40 amount and code **171** on Form IT-204, line 148.



IT-606 Claim for QEZE Credit for Real Property Taxes 2014

CERTIFICATE OF ELIGIBILITY

Issued by Empire State Development (ESD)

FOR NYS DTF TESTING PURPOSES ONLY

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE

IT-606 Claim for QEZE Credit for Real Property Taxes 2014

EZ RETENTION CERTIFICATE

Issued by Empire State Development (ESD)

FOR NYS DTF TESTING PURPOSES ONLY

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE

IT-606 Claim for QEZE Credit for Real Property Taxes 2014

REAL PROPERTY TAX BILL

Issued by Empire State Development (ESD)

REAL PROPERTY TAXES PAID AS BASIS FOR CREDIT \$6000

FOR NYS DTF TESTING PURPOSES ONLY

IT-607 Claim for QEZE Credit for Real Property Taxes 2014

CERTIFICATE OF TAX CREDIT

Issued by Empire State Development (ESD)

FOR NYS DTF TESTING PURPOSES ONLY

Excelsior jobs tax credit component \$700

Excelsior investment tax credit component \$310

Excelsior research and development tax credit
component \$100

Excelsior real property tax credit component \$520

IT-611 Claim for Brownfield Redevelopment Tax Credit 2014

CERTIFICATE OF COMPLETION

Issued by Empire State Development (ESD)

FOR NYS DTF TESTING PURPOSES ONLY

Certificate of Completion Date 02/01/2014