



Department of Taxation and Finance

**Claim for Environmental Remediation Insurance Credit  
For Qualified Sites Accepted into the Brownfield Cleanup  
Program Prior to July 1, 2015**

**IT-613**

Tax Law – Sections 23 and 606(ff)

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

Other filers enter tax period:

beginning  and ending

File a separate Form IT-613 with your personal income tax return, Form IT-201, IT-203, IT-204, or IT-205 for each *Certificate of Completion (CoC)*.

|  |  |
|--|--|
| Name(s) as shown on return             | Identifying number as shown on return  |
| <input style="width:95%" type="text"/> | <input style="width:95%" type="text"/> |

**Schedule A – Brownfield site identifying information** (see instructions, Form IT-613-I)

**A** Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming the credit (mmdyyyy) ..... **A**

**B** Enter the following information as listed on the CoC issued by the Department of Environmental Conservation (DEC) for the qualified site (see instructions). **Submit a copy of the CoC. Also submit a copy** of the certification form for the environmental remediation insurance tax credit completed by the insurer.

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

**C** Mark an X in the box if you received notification from the Department of State that the qualified site is located in a Brownfield Opportunity Area ..... **C**

**Schedule B – Individuals (including sole proprietors), partnerships, and fiduciaries**

|  |          |     |
|--|----------|-----|
| 1 Qualified environmental remediation insurance premiums paid (see instructions) ..... | <b>1</b> | .00 |
| 2 Multiply line 1 by 50% (.50) .....   | <b>2</b> | .00 |
| 3 Enter the lesser of line 2 or \$30,000 .....   | <b>3</b> | .00 |

**Individuals and partnerships:** Enter the line 3 amount on line 8.

**Fiduciaries:** Include the line 3 amount in the *Total* line of Schedule E, column C.

**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 environmental remediation insurance 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 – Partner’s, shareholder’s, or beneficiary’s share of credit** (see instructions)

|                                  |          |  |          |     |
|----------------------------------|----------|--|----------|-----|
| <b>Partner</b>                   | <b>4</b> | Enter your share of the credit from your partnership.....    | <b>4</b> | .00 |
| <b>S corporation shareholder</b> | <b>5</b> | Enter your share of the credit from your S corporation ..... | <b>5</b> | .00 |
| <b>Beneficiary</b>               | <b>6</b> | Enter your share of the credit from the estate or trust..... | <b>6</b> | .00 |
|                                  | <b>7</b> | <b>Total</b> (add lines 4, 5, and 6) .....                   | <b>7</b> | .00 |

**Fiduciaries:** Include the line 7 amount in the *Total* line of Schedule E, column C.

**All others:** Enter the line 7 amount on line 9.

**Schedule E – Beneficiary’s and fiduciary’s share of credit and recapture of credit** (see instructions)

| A<br>Beneficiary’s name (same as on<br>Form IT-205, Schedule C) | B<br>Identifying number | C<br>Share of environmental<br>remediation insurance credit | D<br>Share of recapture of credit |
|---|-------------------------|---|-----------------------------------|
| Total (see instructions)  |                         | .00   | .00                               |
|   |                         | .00   | .00                               |
|   |                         | .00   | .00                               |
| Fiduciary   |                         | .00   | .00                               |

**Schedule F – Computation of credit** (see instructions)

|  |           |   |           |     |
|--|-----------|---|-----------|-----|
| <b>Individuals and partnerships</b>                            | <b>8</b>  | Enter the amount from line 3 .....  | <b>8</b>  | .00 |
| <b>Partners, S corporation<br/>shareholders, beneficiaries</b> | <b>9</b>  | Enter the amount from line 7 .....  | <b>9</b>  | .00 |
| <b>Fiduciaries</b>   | <b>10</b> | Enter the amount from Schedule E, column C, <i>Fiduciary</i> line                   | <b>10</b> | .00 |
|  | <b>11</b> | <b>Total environmental remediation insurance credit</b><br>(see instructions) ..... | <b>11</b> | .00 |

**Schedule G – Summary of recapture of environmental remediation insurance credit**

|   |           |     |
|---|-----------|-----|
| <b>12</b> Recaptured environmental remediation insurance credit (see instructions)..... | <b>12</b> | .00 |
|---|-----------|-----|

**Fiduciaries:** Include the line 12 amount on the *Total* line of Schedule E, column D and continue with line 14.

**All others:** Continue with line 13.

|   |           |     |
|---|-----------|-----|
| <b>13</b> Partners in a partnership, shareholders of an S corporation, and beneficiaries of an estate or trust:<br>Enter your share of recapture of the environmental remediation insurance credit (see instructions) | <b>13</b> | .00 |
| <b>14</b> Fiduciaries: Enter amount from Schedule E, column D, <i>Fiduciary</i> line .....  | <b>14</b> | .00 |
| <b>15</b> Recapture amount (add lines 12, 13, and 14; fiduciaries, see instructions) .....  | <b>15</b> | .00 |

**Individuals:** Enter the line 15 amount and code **173** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.

**Partnerships:** Enter the line 15 amount and code **173** on Form IT-204, line 148.

**Fiduciaries:** Include the line 15 amount on Form IT-205, line 12.