

New York State Department of Taxation and Finance

Claim for Historic Barn Rehabilitation Credit And Employment Incentive Credit

Name(s) as shown on return

Identifying number as shown on return

IT-212-ATT

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. Attach this form to Form IT-212.

Sc	chedule A — Historic barn rehabilitation credit		
Pa	art I — Eligibility criteria for claiming this credit		
	Complete questions 1 through 10 to determine if you are eligible to claim this credit. If you mark an X in the N the No box on line 5, 9, or 10 stop ; you cannot claim this credit.	<i>Yes</i> box on lir	ne 1 or 6, or
	1 Has the barn been converted to residential use? (If you mark Yes, stop; you cannot claim this credit)	'es	No
	 Has the barn been converted to residential use? (If you mark Yes, stop; you cannot claim this credit)	/es	No
	3 If you answered <i>No</i> to question 2, is the barn located in a registered historic district?	/es	No
	4 If you answered Yes to question 3, is the barn of historic significance to the district?	/es	No
5	If you answered <i>No</i> to questions 2 and 3, was the barn originally designed and used for storing farm equipment or agricultural products or for housing livestock, and was the barn first placed into service before 1936? (<i>If you mark</i> No, <i>stop</i> ; <i>you cannot claim this credit.</i>)	⁄es	No
6	Has the historic appearance of the barn been materially altered? (<i>If you mark</i> Yes, <i>stop you cannot claim this credit.</i>) If <i>No</i> , attach a copy of the letter from the New York State Office of Parks, Recreation and Historic Preservation stating that the historic appearance of the barn has not been materially altered (<i>see TSB-M-97(1)I</i>)	⁄es	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? $\$$	i	
	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? (If you mark No, stop ; you cannot claim this credit.)		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? (If you mark No, stop; you cannot claim this credit.) 	′es	No

Part II — Investments in gualified rehabilitation expenditures

C Property's useful	D	F	
life (years)	Amount of expenditures	E Rehabilitation credit (column D × 25%)	

Part III — Early dispositions of qualified property and addback of credit on early dispositions							
A Description of rehabilitation expenditures (attach additional sheets if necessary)	B Date acquired	C Date property ceased to qualify	D Property's useful life <i>(months)</i>	E Unused life <i>(months)</i>	F Percentage (E ÷ D)	G Total investment credit allowed for rehabilitation of a historic barn	H Addback of credit on early dispositions (F × G)

12 Add column H amounts (enter here and on Form IT-212, line 27)

Schedule B — Employment incentive credit

Part I — Eligibility for employment incentive credit

Α	В	С	D	E	F	G	H*
Year	Mar. 31	June 30	Sept. 30	Dec. 31	Total (<i>B</i> + <i>C</i> + <i>D</i> + <i>E</i>)	Average (see instructions)	Percent %
A. Use with Part II, 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 II, 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 covered by this claim by the average number of employees in base year (column G). Round the result 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.

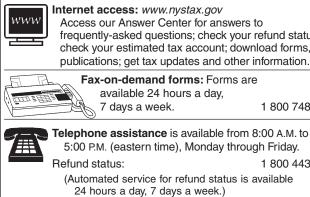
Part II — Computation of employment incentive credit						
	A Tax year in which investment tax credit was allowed	B Amount of investment credit base upon which original investment tax credit was allowed (excluding research and development (R&D) property at optional rate)	C Employment incentive credit (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						
 18 Information for second succeeding tax year; use line 16, column H to determine rate 						
19 Add column C amounts from lines 17 and 18 (enter h	ere and on Form IT-212, lin	e 24) 19.				

Tax rate schedule — Employment incentive credit rates to be used in Part II above

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

101% but less than 102%	11/2% (.015) of investment credit base
102% but less than 103%	2% (.02) of investment credit base
103%	$2\frac{1}{2}$ % (.025) of investment credit base

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vou have access to a telecommunications device

The employment incentive credit rate is:

Americans with Disabilities Act. we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.



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