



Department of Taxation and Finance

Claim for Environmental Remediation Insurance Credit

CT-613

For Qualified Sites Accepted into the Brownfield Cleanup Program Prior to July 1, 2015

Tax Law – Article 1, Section 23; Article 9, Section 187-i; Article 9-A, Section 210-B.19; and Article 33, Section 1511(w)

All filers must enter tax period: beginning ending

| | |
|---|--------------------------------------|
| Legal name of corporation filing franchise tax return | Employer identification number (EIN) |
|---|--------------------------------------|

File this form with your franchise tax return.

Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the property for which you are claiming this credit..... • A Mark an **X** in the box if you are claiming this credit as a corporate partner (see instructions) • ☐ **A** ☐**Brownfield site identifying information**Enter the following information as listed on the *Certificate of Completion* (COC) issued by the Department of Environmental Conservation (DEC) for the qualified site (see instructions). **Attach a copy** of the COC. Also **attach a copy** of the certification form for the environmental remediation insurance tax credit completed by the insurer.

| | | | | |
|------------------------------|---|---|---|---------------------|
| Site name | | | | |
| Site location – municipality | | Site location – county | | |
| DEC region | • | Division of Environmental Remediation (DER) site number | • | Date COC was issued |

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 • ☐**Computation of available environmental remediation insurance credit**

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|---|---|---|---|--|
| 1 | Qualified environmental remediation insurance premiums paid | • | 1 | |
| 2 | Multiply line 1 by 50% (.5) | • | 2 | |
| 3 | Enter line 2 amount or 30,000 , whichever is less | • | 3 | |
| 4 | Environmental remediation insurance credit received from a flow-through entity (see instructions) | • | 4 | |
| 5 | Subtotal (add lines 3 and 4; New York S corporations, see instructions) | • | 5 | |
| 6 | Recapture of credit (see instructions) | • | 6 | |
| 7 | Total environmental remediation insurance credit available for use (see instructions) | • | 7 | |

Computation of environmental remediation insurance credit limitation

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|----|--|---|----|--|
| 8 | Tax due before credits (see instructions) | • | 8 | |
| 9 | Enter other credits claimed before the environmental remediation insurance credit (see instructions) | • | 9 | |
| 10 | Net tax (subtract line 9 from line 8) | • | 10 | |
| 11 | Minimum tax (see instructions) | • | 11 | |
| 12 | Credit limitation (subtract line 11 from line 10; if line 11 is greater than line 10, enter 0) | • | 12 | |

Computation of environmental remediation insurance credit used, refunded, or credited as an overpayment in the next tax year

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|----|--|---|----|--|
| 13 | Environmental remediation insurance credit to be used for the current tax year (see instructions) | • | 13 | |
| 14 | Environmental remediation insurance credit available for refund or as an overpayment (subtract line 13 from line 7) | • | 14 | |
| 15 | Environmental remediation insurance credit to be refunded (limited to the amount on line 14; see instructions) ... | • | 15 | |
| 16 | Environmental remediation insurance credit to be credited as an overpayment in the next tax year (subtract line 15 from line 14; see instructions) | • | 16 | |

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