

CT-612 Claim for Remediated Brownfield Credit

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

Tax Law - Article 9, Section 187-h; Article 9-A, Section 210-B.18; and Article 33, Section 1511(v)

All filers must enter tax period:	beginning	ending			
Legal name of corporation		Employer identification	n number (EIN)		
Address of qualified brownfield site					
File this form with your franchise tax return. A separate Form CT-612 must be filed for each <i>Certificate of Completion</i> (COC).					
Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming this credit					
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Schedule A – Brownfield site identifying information (see instructions)

Enter the following information as listed on the COC issued by the Department of Environmental Conservation (DEC) for the qualified site. Attach a copy of the COC.

Site name						
Site location - municipality			Site location -	county		
DEC region	•	Division of En	vironmental Re	mediation (DER) site numb	er	ssued
Mark an X in the box if y located in a Brownfield	ou received notification fi	om the Dep	artment of S	State that the qualified	site is	•
	late the COC was transfe copy of the sale or transfe				•	
	hich the COC was issued (EN-Zone)?				Yes •	No
Schedule B – Computa	tion of average number	of full-time	employees	employed by a develo	oper and a lesse	e (see instr.)
March 31	June 30	Septer	nber 30	December 31	Tota	I
1 Average number of full	-time employees (if less than	25, no credit is	allowed; see ii	nstructions)	1	
Schedule C – Computa	ation of remediated brow	wnfield cred	dit for real p	property taxes		
2 Employment number fa	actor (see instructions)		-	•	2	
	xes (see instructions)				3	

3	Eligible real property taxes (see instructions)	3	_
	Enter 0.25 (if the qualified site is located entirely within an EN-Zone, enter 1.0)		
5	Remediated brownfield credit for real property taxes (multiply line 2 by line 3 by line 4)	5	_
6	Recapture of remediated brownfield credit for real property taxes (see instructions)	6	
7	Remediated brownfield credit for real property taxes after recapture (see instructions)	7	_
8	Limitation of remediated brownfield credit for real property taxes (multiply 10,000 by line 1)	8	
9	Remediated brownfield credit for real property taxes after limitation (enter the lesser of line 7 or line 8) •	9	
10	Remediated brownfield credit for real property taxes from partnerships (see instructions)	10	
11	Total remediated brownfield credit for real property taxes (add lines 9 and 10; New York S corporations		_
	see instructions)	11	



Sc	Schedule D – Application of remediated brownfield credit for real property taxes (New York S corporations do not complete this section)				
12	Enter your franchise tax (see instructions)	1:	2		
13	Tax credits claimed before the remediated brownfield credit for real property taxes (if you are				
	applying multiple credits on your franchise return, see instructions)	1:	3		
14	Subtract line 13 from line 12	14	4		
15	Minimum tax (see instructions)	1	5		
16	Credit limitation (subtract line 15 from line 14; if zero or less, enter 0)	10	6		
17	Remediated brownfield credit for real property taxes to be used this tax year (see instructions)	17	7		
18	Unused remediated brownfield credit for real property taxes available for refund or as an				
	overpayment (subtract line 17 from line 11)	18	8		
19	Amount of unused credit on line 18 to be refunded (see instructions)	19	9		
20	Amount of unused, nonrefunded credit to be credited as an overpayment in the next tax year				
	(subtract line 19 from line 18; see instructions)	20	0		

Schedule E – Partnership information (see instructions)

Name of partnership	Partnership's EIN	Amount of credit
	•	
	•	
	•	
	•	
	•	
	•	
	•	
	•	
	•	
Total from additional sheet(s) if any		
21 Total credit amount allocated from partnership(s) (enter here		21

