

New York State Department of Taxation and Finance

IT-612

Claim for Remediated Brownfield Credit for Real Property Taxes

| | Calendar-year filers, mark an <i>X</i> in the box: | | | | | | | | |
|--------------|--|------------|--|--|--|--|--|--|--|
| Other filers | Other filers enter tax period: | | | | | | | | |
| heainnina | | and ending | | | | | | | |

| | | Ta | x Law - Sections 2 | 2 and 606(ee) | Other fil | | | | is, mark an A in the box. |
|------|--|--------------|-----------------------------------|------------------------|-------------------------|-----------|---------------|-----------|-------------------------------|
| File | a separate Form I | Γ-612 for | each Certificate of | Completion (CO | | | ici tax pe | | and ending |
| you | r personal income t | ax return | , Form IT-201, IT-20 | 03, IT-204, or IT-2 | 205. | 9 | | | |
| | me(s) as shown on re | | | | | | | Identifyi | ing number as shown on return |
| | | | | | | | | | |
| Sc | hedule A – Bro | wnfield | l site identifyin | g information | n (see instruction | ns, Fo | rm IT-6 | 12-I, fo | or assistance) |
| Α | Enter the date of e | execution | of the Brownfield C | leanup Agreeme | ent (BCA) for the b | rownfi | eld site | | |
| | | | g the credit (mm-dd- | | | | | | Α |
| В | Enter the following | | | | | Enviro | onmenta | l | |
| | Conservation (D | EC) for t | he qualified site. S u | ibmit a copy of | the COC. | | | | |
| Site | e name | | | | | Sit | te locatio | า | |
| | | | | Municipality | | | Cour | | |
| DE | C region | | | | vironmental Remed | iation (I | DER) site | number | Date COC was issued |
| | | | | | | | | | |
| С | If applicable, enter | the date | the COC was trans | sferred pursuant | to the transfer or s | ale of | the | | |
| | • | | copy of the sale or t | | | | | | c |
| D | Is the qualified site | | | • | - | | | | |
| | | • | EN-Zone)? | | | | | | D Yes L No L |
| Е | Mark an X in the b | • | | • | | | | | |
| | qualified site is i | ocated in | a Brownfield Oppo | rtunity Area | | ••••• | | | E □ |
| Sc | hedule B – Cor | nputati | on of average | number of fu | II-time employ | ees e | emplo | ed by | y a developer and any |
| | sees at the qua | | | | | | - ' | • | |
| | Current tax yea | ar | March 31 | June 30 | September 30 | Dec | December 31 | | Total |
| NI | mala a w of feell time a com- | | | | | | | | |
| Nu | mber of full-time em | pioyees | | | | | | | |
| 1 | Average number of | full_time (| amployees (if less tha | n 25 no credit is alle | owed: see instructions | -1 | Г | 1 | |
| • | Average number of | iuii-uiiie (| • | loyment numbe | | 9) | | • | |
| | | ۸۰ | erage number of fu | | | | Facto | \r | |
| | | | | | | | | | |
| | | | t 25, but less than 5 | | | | .25 | | |
| | | l | t 50, but less than 7 | | | | | | |
| | At least 100 | | | | | | .75 1.00 | | |
| | At least 100 | | | | | | | | |
| Sc | hedule C – Indi | ividuals | s (includina so | e proprietors | s), partnership | s. an | d fidu | ciarie | s |
| | | | (| - Сергория | ,, p | , | | | |
| 2 | Employment numb | er factor | (see instructions) | | | | [| 2 | |
| | Eligible real prope | | | | | | | 3 | .00 |
| | Enter .25 (if the qua | - | | | | | | 4 | |
| | Remediated brown | | • | | , | | - F | 5 | .00 |
| 6 | Recapture of reme | ediated bi | rownfield credit for r | eal property taxe | es (see instructions) | | | 6 | .00 |
| | Net recapture of re | | | | | | - | 7 | .00 |
| 8 | Remediated brown | | | - | | | Г | | |
| ^ | | , | | | | | - F | 8 | .00 |
| | Credit limitation. M Remediated brown | | • | | | | | 9 10 | .00. |
| ıU | rzemediated biowi | meia cie | an ioi i c ai piopeily | taves ciaiilien (6) | itel the lessel of live | OULIN | <i>⊂ ಶ)</i> ∣ | 10 | ■00 |

Individuals and partnerships: Enter the line 10 amount on line 15.

Fiduciaries: Include the line 10 amount on the *Total* line of Schedule F, column C.



Schedule D - 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 remediated brownfield credit for real property taxes 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 E – Partner's, shareholder's, or beneficiary's share of credit (see instructions) | | | | | | | | |
|--|----|--|-----|-----|--|--|--|--|
| Partner 11 Enter your share of the credit from your partnership | | | | | | | | |
| S corporation shareholder | 12 | Enter your share of the credit from your S corporation | 12 | .00 | | | | |
| Beneficiary | 13 | 13 | .00 | | | | | |
| | 14 | Total (add lines 11, 12, and 13) | 14 | .00 | | | | |

Fiduciaries: Include the line 14 amount in the Total line of Schedule F, column C.

All others: Enter the line 14 amount on line 16.

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

| Α | В | С | D |
|---|--------------------|--------------------------------|------------------------------|
| Beneficiary's name | Identifying number | Share of remediated brownfield | Share of recapture of credit |
| (same as on Form IT-205, Schedule C) | | credit for real property taxes | |
| Total (for column C, enter the line 10 amount | | | |
| plus the line 14 amount) | | .00 | .00 |
| | | .00 | .00 |
| | | .00 | .00 |
| Fiduciary | | .00 | .00 |

Schedule G - Computation of credit (see instructions)

| Individuals and partnerships | 15 | Enter the amount from line 10 | 15 | .00 | |
|------------------------------|----|--|----|-----|--|
| Partners, S corporation | | | | | |
| shareholders, beneficiaries | 16 | Enter the amount from line 14 | 16 | .00 | |
| Fiduciaries | 17 | Enter the amount from Schedule F, column C, Fiduciary line | 17 | .00 | |
| | 18 | Total credit (see instructions) | 18 | .00 | |

Schedule H – Summary of recapture credit (see instructions)

| 19 | Individual's and partnership's recapture of credit (see instructions) | 19 | .00 |
|----|---|----|-----|
| 20 | Beneficiary's share of recapture of credit (see instructions) | 20 | .00 |
| 21 | Partner's share of recapture of credit (see instructions) | 21 | .00 |
| 22 | S corporation shareholder's share of recapture of credit (see instructions) | 22 | .00 |
| 23 | Fiduciaries: enter your share of amount from Schedule F, column D, Fiduciary line | 23 | .00 |
| 24 | Total (see instructions) | 24 | .00 |

Individuals: Enter the line 24 amount and code 172 on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.

Fiduciaries: Include the line 24 amount on Form IT-205, line 12.

Partnerships: Enter the line 24 amount and code 172 on Form IT-204, line 148.



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