



Department of Taxation and Finance

Claim for Remediated Brownfield Credit For Real Property Taxes

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

CT-612

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 filing franchise tax return	Employer identification 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 *Certificate of Completion* (COC).Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site 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** ☐**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	<input type="checkbox"/> 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 ☐If applicable, enter the date the COC was transferred pursuant to the transfer or sale of the qualified site. **Attach a copy** of the sale or transfer documentation to this form..... Is the qualified site for which the COC was issued by the DEC located entirely within an environmental zone (EN-Zone)? Yes ☐ No ☐**Schedule B – Computation of average number of full-time employees employed by a developer and a lessee** (*see instr.*)

March 31	June 30	September 30	December 31	Total
1 Average number of full-time employees (<i>if less than 25, no credit is allowed; see instructions</i>)				1

Schedule C – Computation of remediated brownfield credit for real property taxes

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

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Name of partnership		Partnership's EIN	Amount of credit	
	•			
	•			
	•			
	•			
	•			
	•			
	•			
	•			
Total from additional sheet(s) if any.....				
21 Total credit amount allocated from partnership(s) (<i>enter here and on line 10</i>).....	21			