



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, 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)

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 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.)

Table with columns: March 31, June 30, September 30, December 31, Total. Row 1: 1 Average number of full-time employees (if less than 25, no credit is allowed; see instructions) 1

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

Table with 11 rows: 2 Employment number factor, 3 Eligible real property taxes, 4 Enter 0.25, 5 Remediated brownfield credit for real property taxes, 6 Recapture of remediated brownfield credit for real property taxes, 7 Remediated brownfield credit for real property taxes after recapture, 8 Limitation of remediated brownfield credit for real property taxes, 9 Remediated brownfield credit for real property taxes after limitation, 10 Remediated brownfield credit for real property taxes from partnerships, 11 Total remediated brownfield credit for real property taxes

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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 <i>(see instructions)</i>	12	
13	Tax credits claimed before the remediated brownfield credit for real property taxes <i>(if you are applying multiple credits on your franchise return, see instructions)</i>	13	
14	Subtract line 13 from line 12.....	14	
15	Minimum tax <i>(see instructions)</i>	15	
16	Credit limitation <i>(subtract line 15 from line 14; if zero or less, enter 0)</i>	16	
17	Remediated brownfield credit for real property taxes to be used this tax year <i>(see instructions)</i>	17	
18	Unused remediated brownfield credit for real property taxes available for refund or as an overpayment <i>(subtract line 17 from line 11)</i>	18	
19	Amount of unused credit on line 18 to be refunded <i>(see instructions)</i>	19	
20	Amount of unused, nonrefunded credit to be credited as an overpayment in the next tax year <i>(subtract line 19 from line 18; see instructions)</i>	20	

Schedule E – Partnership information *(see instructions)*

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

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