



CT-613

Staple forms here

New York State Department of Taxation and Finance

Claim for Environmental Remediation Insurance Credit

Tax Law — Sections 23, 187, 210.35, 1456(s), and 1511(w)

All filers must enter tax period:

beginning [] ending []

Name [] 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..... []

Enter the date the Certificate of Completion (COC) was issued by the Department of Environmental Conservation (DEC) for the qualified site. Attach a copy of the certificate to this form. Also attach a copy of the certification form for the environmental remediation insurance tax credit completed by the insurer []

Computation of available environmental remediation insurance credit

Table with 7 rows: 1 Qualified environmental remediation insurance premiums paid, 2 Multiply line 1 by 50% (.5), 3 Enter line 2 amount or 30,000, whichever is less, 4 Environmental remediation insurance credit received from a flow-through entity, 5 Subtotal, 6 Recapture of credit, 7 Total environmental remediation insurance credit available for use

Computation of environmental remediation insurance credit limitation

Table with 6 rows: 8 Tax due before credits, 9 Enter other credits claimed before the environmental remediation insurance credit, 10 Net tax, 11 Minimum tax, 12 Credit limitation

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

Table with 4 rows: 13 Environmental remediation insurance credit to be used for the current tax year, 14 Environmental remediation insurance credit available for refund or as an overpayment, 15 Environmental remediation insurance credit to be refunded, 16 Environmental remediation insurance credit to be credited as an overpayment in the next tax year

