



CT-612

Staple forms here

New York State Department of Taxation and Finance

Claim for Remediated Brownfield Credit For Real Property Taxes

Tax Law — Article 9, Section 187-h; Article 9-A, Section 210.34; Article 32, Section 1456(r); 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..... • []

Schedule A — Brownfield site identifying information

Enter the following information as listed on the COC issued by the Department of Environmental Conservation (DEC) for the qualified site (see instructions). **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

| March 31 | June 30 | September 30 | December 31 | Total |
|----------|---------|--------------|-------------|-------|
| | | | | |

1 Average number of full-time employees (see instructions; if less than 25 no credit is allowed) • 1. []

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

| | | | |
|--|---|-----|-----|
| 2 Employment number factor (see instructions) | • | 2. | [] |
| 3 Eligible real property taxes (see instructions) | • | 3. | [] |
| 4 Enter 0.25 (if the qualified site is located entirely within an EN-Zone, enter 1.0) | • | 4. | [] |
| 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..... | • | 10. | [] |
| 11 Total remediated brownfield credit for real property taxes (add lines 9 and 10; New York S corporations see instructions) | • | 11. | [] |

