



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)

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

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