



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) ☐ **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	<input type="checkbox"/> 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 (if less than 25, no credit is allowed; see instructions)				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 (see instructions)	10	
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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