



Department of Taxation and Finance

CT-613

Claim for Environmental Remediation Insurance Credit

For Qualified Sites Accepted into the Brownfield Cleanup Program Prior to July 1, 2015

Tax Law – §§ 23, 187-i, 210-B.19, and 1511(w)

All filers must enter tax period: beginning ending

Legal name of corporation

Employer identification number (EIN)

File this form with Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, CT-33-NL, CT-183, or CT-184.

Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the property 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 ☐

Brownfield site identifying information

Enter the following information as listed on the *Certificate of Completion* (COC) issued by the Department of Environmental Conservation (DEC) for the qualified site (see instructions). **Submit a copy** of the COC. Also **submit a copy** of the certification form for the environmental remediation insurance tax credit completed by the insurer.

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 ☐

Calculation of available environmental remediation insurance credit

1	Qualified environmental remediation insurance premiums paid	1	BR_INS_PRM_AMT
2	Multiply line 1 by 50% (0.5)	2	BR_INS_AVL_PRM_AMT
3	Enter line 2 amount or 30,000 , whichever is less	3	BR_INS_IN_CR_AMT
4	Environmental remediation insurance credit received from a flow-through entity (see instructions)	4	BR_INS_FLW_ENT_AMT
5	Subtotal (add lines 3 and 4; New York S corporations, see instructions)	5	BR_INS_SUBTL_AMT
6	Recapture of credit (see instructions)	6	BR_INS_RECAP_AMT
7	Total environmental remediation insurance credit available for use (see instructions)	7	BR_INS_TOT_AMT

Calculation of environmental remediation insurance credit limitation

8	Tax due before credits (see instructions)	8	BR_INS_TX_B4CR_AMT
9	Enter other credits claimed before the environmental remediation insurance credit (see instructions)	9	BR_INS_OCR_AMT
10	Net tax (subtract line 9 from line 8)	10	BR_INS_NET_TX_AMT
11	Minimum tax (see instructions)	11	BR_INS_MTX_AMT
12	Credit limitation (subtract line 11 from line 10; if line 11 is greater than line 10, enter 0)	12	BR_INS_LMT_AMT

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

13	Environmental remediation insurance credit to be used for the current tax year (see instructions)	13	BR_INS_USED_AMT
14	Environmental remediation insurance credit available for refund or as an overpayment (subtract line 13 from line 7)	14	BR_INS_REMAIN_AMT
15	Environmental remediation insurance credit to be refunded (limited to the amount on line 14; see instructions)	15	BR_INS_RFND_AMT
16	Environmental remediation insurance credit to be credited as an overpayment in the next tax year (subtract line 15 from line 14; see instructions)	16	BR_INS_CR_NXT_AMT

BAR_ID_CODE

521001260099



Partnership information (see instructions for line 4)

17	Total credit amount allocated from partnerships (enter here and on line 4).....	17	BR_INS_PART_CR_AMT
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