



# 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 (see instructions) .....	•	10.	[ ]
11	Total remediated brownfield credit for real property taxes (add lines 9 and 10; New York S corporations see instructions) .....	•	11.	[ ]

