

### ***Brownfields Tax Incentives***

Originally signed into law in 1997 the Brownfields Tax Incentive encourages the cleanup and reuse of brownfields. Under the Brownfields Tax Incentive, environmental cleanup costs are fully deductible in the year incurred, rather than capitalized and spread over time. Improvements in 2006 expanded the tax incentive to include petroleum cleanup.

- [U.S. Taxpayer Relief Act - Brownfields Tax Incentive Submittal Form for a Qualified Contaminated Site](#)
- [Affidavit in Support of Designation as a Qualified Contaminated Site](#)
- [U.S. EPA Brownfields Tax Incentive Web page](#)

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