

New York State Department of Taxation and Finance

CT-611.1

## Claim for Brownfield Redevelopment Tax Credit

## For Qualified Sites Accepted into the Brownfield Cleanup Program on or After June 23, 2008

Tax Law – Article 1, Section 21; Article 9, Section 187-g; Article 9-A, Section 210.33; Article 32, Section 1456(q); and Article 33, Section 1511(u)

All filers must enter tax period: beginning end			0			
egal name of corporation filing franchise tax return  Employer identifi			ation number (EIN)			
File this form with your franchise tax return. A sepa	arate Form CT	-611.1 must be	filed for each Certification	ate of Completion (	COC).	
Did the Department of Environmental Conservation (Deanup Program on or after June 23, 2008?	Yes ●	No 🗌				
If Yes, complete Form CT-611.1 to claim the brownfiel <b>2008</b> , do not complete this form; instead use Form CT Accepted into the Brownfield Cleanup Program Prior in the Brownfield Cleanup Prior in the Brownfi	Γ-611, <i>Claim fo</i>	r Brownfield Red	levelopment Tax Credit	, for Qualified Sites	⊋ 23,	
Enter the date of execution of the Brownfield Cleanup 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 inst	ructions)	•	Α	
Schedule A – Brownfield site identifying inform Enter the following information as listed on the COC is:	ation				COC.	
Site name						
Site location – municipality		Site location – cou	unty			
DEC region	Division of Env	vironmental Remed	liation (DER) site number	Date COC was issue	∌d	
If applicable, enter the date the COC was transferred qualified site. <b>Attach a copy</b> of the sale or transfer do ls the qualified site for which the COC was issued by the contract of the con	ocumentation to	this form			No 🗌	
If Yes, enter the percent of the qualified site located within an EN-Zone						
Are there multiple taxpayers listed on the COC claiming a credit for the qualified site?						
Mark an <b>X</b> in the box if you received notification from site is located in a Brownfield Opportunity Area. <b>Attac</b> Will the qualified site be used primarily for manufacture	<b>h</b> supporting d	locumentation		_	No 🗔	
Schedule B – Site preparation credit component				100 😈		
Description of site preparation		,	B Date costs paid or incurred (mm-dd-yy)	C Costs		
				•		
Total of column C amounts from attached list				•		
<ol> <li>Add column C amounts (corporate partners: see instr</li> <li>Applicable percentage rate (see instructions)</li> <li>Site preparation credit component (multiply line 1 by</li> </ol>	ructions)y line 2; enter he	re and on line 13; I	• 1 New York	2	%	
S corporations, see instructions)				3		

Schedule C – On-site ground	lwater remed	iation credit	compo	nent (see	e instructions	)				
	A			B costs paid or incurred (mm-dd-yy)		C Costs		_		
								•		+
								•		+
Total of column C amounts from	attached list							•		+
4 Add column C amounts (co							4			$\top$
5 Applicable percentage rate			,				5			%
6 On-site groundwater remed										Т
New York S corporations, se	e instructions)					•	6			
Schedule D – Tangible prope	rty credit co	mponent (se	e instructi	ons)						
A Description of qualified prope (list items separately; see instr	erty	<b>B</b> Principal (	use	Date	c e placed in se (mm-dd-yy)	rvice D Life (years; see			E Cost or other basis	
								•		+
								•		+
Total of column E amounts from	attached list					I		•		+
7 Add column E amounts (co.							7	_		$\top$
8 Applicable percentage rate							8			<b>%</b>
<b>9a</b> Tentative tangible property	•	,								Ť
9b Tangible property compone	•		,							
9c Tangible property compone		•								
<b>9d</b> Tangible property credit cor see instructions)	mponent (enter	the lesser of lir	ne 9a or 9d	; enter he	re and on line	14;				
Schedule E – Recapture of c	redit taken in	previous ta	x years	(attach ad	dditional shee	ets if necessary	<i>'</i> )			
Recapture of tangible property of	redit compon	ent for proper	ty that ce	eases to l	pe in qualifie	ed use (see inst	ructio	ns)		
A Description of property	B Date property was placed in service (mm-dd-yy)	C Date property ceased to qualify (mm-dd-yy)	D Life (months)	E Unused life (months)	F Percentage (col E ÷ col D)	ge Tangible property credit component previously allowed property credit con		H Recaptured tangible property credit component (column F x column G)		
								•		
								•		
								•		
Total of column H amounts from	attached list							•		
10 Recaptured tangible proper			lumn H am	nounts)		•	10			
Recapture if COC is revoked (s	,									
11a Net tangible property credit										_
<ul><li>11b Site preparation credit component previously allowed</li></ul>										+
-			-				11c			+
12 Enter line 10 amount or sur							40			
S corporations, see instructions						•	12			
Credit summary (New York S c							12	1		$\overline{}$
13 Site preparation credit component (from line 3)							13 14			+
14 Tangible property credit component (from line 9d)							15			+
<ul><li>15 On-site groundwater remediation component (from line 6)</li><li>16 Subtotal (add lines 13, 14, and 15)</li></ul>							16			+
<ul><li>16 Subtotal (add lines 13, 14, and 15)</li></ul>										+
18 Net brownfield redevelopme										+



	nputation of brownfield redeve	•	, refunded, or credited as an	overpayment in the next year
19	Tax due before credits (see instruc	tions)		19
20				
21	Subtract line 20 from line 19			
22				
23				
24	` .			
25		-		
	line 24 from line 18)			
26	Brownfield redevelopment tax cred			
27		•		
21	line 26 from line 25; see instructions,			1 1
_				
	tnership information (see instruc	tions; attach additional sheet	ts if necessary using the same for	mat shown)
Nam	ne of partnership		<ul><li>Partners</li></ul>	hip's EIN
		Site preparation costs	Tangible property costs	Groundwater remediation costs
Cos	sts allocated to taxpayer			
Nam	ne of partnership		Partners	hip's EIN
		Site preparation costs	Tangible property costs	Groundwater remediation costs
Cos	sts allocated to taxpayer			
	ne of partnership		<ul><li>Partners</li></ul>	hip's EIN
		Site preparation costs	Tangible property costs	Groundwater remediation costs
Cos	sts allocated to taxpayer			
	ne of partnership		• Partners	hip's EIN
		Site preparation costs	Tangible property costs	Groundwater remediation costs
Cos	sts allocated to taxpayer			
	ne of partnership		Partners	hip's EIN
		Site preparation costs	Tangible property costs	Groundwater remediation costs
Cos	sts allocated to taxpayer			
	ne of partnership		Partners	hip's FIN
1.10				
		Site preparation costs	Tangible property costs	Groundwater remediation costs
C	ata allacatad ta taynayar		l l l l l l l l l l l l l l l l l l l	Gradiawater remediation costs
COS	sts allocated to taxpayer	Site preparation costs	Tangible property costs	Groundwater remediation costs
T- 1				Groundwater remediation costs
1018	al from additional sheet(s) if any		Tangihla property costs	Croundwater remediation costs
28	Total costs allocated from	Site preparation costs	Tangible property costs	Groundwater remediation costs
	partnership(s) (enter here and			
	include on lines 1, 4, and 7	_		
	as applicable)	8	1 11	

