

**CT-611**

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New York State Department of Taxation and Finance

Claim for Brownfield Redevelopment Tax Credit**For Qualified Sites Accepted into the Brownfield Cleanup Program Prior to 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

ending

Legal name of corporation filing franchise tax return

Employer identification number (EIN)

File this form with your franchise tax return. A separate Form CT-611 must be filed for each *Certificate of Completion* (COC).Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield Cleanup Program **prior to June 23, 2008**? Yes • ☐ No ☐

If you answered Yes, complete Form CT-611 to claim the brownfield redevelopment tax credit. If you answered No, and the site was accepted **on or after June 23, 2008**, do not complete this form; instead use Form CT-611.1 to claim the brownfield redevelopment tax credit.

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 informationEnter the following information as listed on the COC issued by the 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 | |

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 in an environmental zone (EN-Zone)? Yes • ☐ No ☐

If Yes, enter the percent of the qualified site located within an EN-Zone • %

Schedule B — Site preparation credit component (*see instructions*)

| A Description of site preparation costs | B Date costs paid or incurred (mm-dd-yy) | C Costs |
|--|--|------------|
| | | • |
| | | • |
| | | • |
| Total of column C amounts from attached list..... | | • |
| 1 Add column C amounts | • | 1. |
| 2 Applicable percentage rate (<i>see instructions</i>) | • | 2. % |
| 3 Site preparation credit component (<i>multiply line 1 by line 2; enter here and on line 13; New York S corporations, see instructions</i>) | • | 3. |

Schedule C — Tangible property credit component (see instructions)

| A Description of qualified property (list items separately) | B Principal use | C Date placed in service (mm-dd-yy) | D Life (years) | E Cost or other basis |
|---|---------------------------|--|-----------------------------|---------------------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total of column E amounts from attached list | | | | |
| 4 Add column E amounts | | | | 4. |
| 5 Applicable percentage rate (see instructions) | | | | 5. % |
| 6 Tangible property credit component (multiply line 4 by line 5; enter here and on line 14; New York S corporations, see instructions) | | | | 6. |

Schedule D — On-site groundwater remediation credit component (see instructions)

| A Description of groundwater remediation costs | B Date costs paid or incurred (mm-dd-yy) | C Costs |
|---|---|-------------------|
| | | |
| | | |
| | | |
| | | |
| Total of column C amounts from attached list | | |
| 7 Add column C amounts | | 7. |
| 8 Applicable percentage rate (see instructions) | | 8. % |
| 9 On-site groundwater remediation credit component (multiply line 7 by line 8; enter here and on line 15; New York S corporations, see instructions) | | 9. |

Schedule E — Recapture of credit taken in previous tax years (attach additional sheets if necessary, see instructions)**Recapture of tangible property credit component for property that ceases to be in qualified use:**

| 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) | G Tangible property credit component previously allowed | H Recaptured tangible property credit component (column F x column G) |
|---|---|---|------------------------------|-------------------------------------|---|---|--|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Total of column H amounts from attached list | | | | | | | |
| 10 Recaptured tangible property credit component (add column H amounts) | | | | | | | 10. |
| Recapture if COC is revoked (see instructions): | | | | | | | |
| 11a Net tangible property credit component previously allowed (see instructions) | | | | | | | 11a. |
| 11b Site preparation credit component previously allowed | | | | | | | 11b. |
| 11c On-site groundwater remediation credit component previously allowed | | | | | | | 11c. |
| 12 Enter line 10 amount or sum of lines 11a through 11c (enter here and on line 17; New York S corporations, see instructions) | | | | | | | 12. |

Credit summary (New York S corporations do not complete this section)

| | |
|--|------------|
| 13 Site preparation credit component (from line 3) | 13. |
| 14 Tangible property credit component (from line 6) | 14. |
| 15 On-site groundwater remediation component (from line 9) | 15. |
| 16 Subtotal (add lines 13, 14, and 15) | 16. |
| 17 Recapture of credit taken in previous tax years (from line 12) | 17. |
| 18 Net brownfield redevelopment credit (see instructions) | 18. |

| | | | | |
|-----------|---|------------|--|--|
| 19 | Tax due before credits (see instructions)..... | 19. | | |
| 20 | Tax credits claimed before the brownfield redevelopment tax credit (see instructions) | 20. | | |
| 21 | Subtract line 20 from line 19 | 21. | | |
| 22 | Minimum tax (see instructions) | 22. | | |
| 23 | Credit limitation (subtract line 22 from line 21; if zero or less, enter 0) | 23. | | |
| 24 | Brownfield redevelopment tax credit to be used this tax year (see instructions) | 24. | | |
| 25 | Unused brownfield redevelopment tax credit available for refund or as an overpayment (subtract line 24 from line 18) | 25. | | |
| 26 | Brownfield redevelopment tax credit to be refunded (limited to the amount on line 25; see instructions) ... | 26. | | |
| 27 | Brownfield redevelopment tax credit to be credited as an overpayment in the next tax year (subtract line 26 from line 25; see instructions) | 27. | | |

| | | | |
|---|--------------------------|---------------------------|---------------------------------|
| Name of partnership | | | |
| Costs allocated to taxpayer | • Site preparation costs | • Tangible property costs | • Partnership's EIN |
| Name of partnership | | | |
| Costs allocated to taxpayer | • Site preparation costs | • Tangible property costs | • Groundwater remediation costs |
| Name of partnership | | | |
| Costs allocated to taxpayer | • Site preparation costs | • Tangible property costs | • Partnership's EIN |
| Name of partnership | | | |
| Costs allocated to taxpayer | • Site preparation costs | • Tangible property costs | • Groundwater remediation costs |
| Name of partnership | | | |
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| Costs allocated to taxpayer | • Site preparation costs | • Tangible property costs | • Groundwater remediation costs |
| Name of partnership | | | |
| Costs allocated to taxpayer | • Site preparation costs | • Tangible property costs | • Partnership's EIN |
| Name of partnership | | | |
| Costs allocated to taxpayer | • Site preparation costs | • Tangible property costs | • Groundwater remediation costs |
| Total from additional sheet(s) if any..... | • Site preparation costs | • Tangible property costs | • Groundwater remediation costs |
| 28 Total costs allocated from partnership(s) (<i>enter here and include on lines 1, 4, and 7 as applicable</i>)..... | | | |
| 28. | • Site preparation costs | • Tangible property costs | • Groundwater remediation costs |