

Department of Taxation and Finance

## Claim for Brownfield Redevelopment Tax Credit

**CT-611** 

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-B.17; and Article 33, Section 1511(u)

All filers must enter tax period:

beginning ending Employer identification number (EIN) Legal name of corporation 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 No Cleanup Program prior to June 23, 2008? If you answered Yes, and the site received a COC by December 31, 2017, complete this form to claim the brownfield redevelopment tax credit. If you answered Yes, and the site received a COC after December 31, 2017, do not complete this form; instead, use Form CT-611.2 to claim the credit. If you answered No, do not complete this form. If the site was accepted on or after June 23, 2008 and prior to July 1, 2015, use Form CT-611.1; if the site was accepted on or after July 1, 2015, use Form CT-611.2 to claim the credit. Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site 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) Schedule A - Brownfield site identifying information Enter 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 ■ Division of Environmental Remediation (DER) site number
■ Date COC was issued DEC region 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..... No Is the qualified site for which the COC was issued by the DEC located in an environmental zone (EN-Zone)? Yes • If Yes, enter the percent (as a decimal rounded to four places) of the qualified site located within an EN-Zone • Schedule B - Site preparation credit component (see instructions) **C** Costs A
Description of site preparation costs Date costs paid or incurred (mm-dd-yy) Total of column C amounts from attached list ..... 1 Add column C amounts (corporate partners: see instructions)..... 2 Applicable percentage rate (see instructions) 2 3 Site preparation credit component (multiply line 1 by line 2; enter here and on line 13; New York 3



Schedule C - Tangible prop	erty credit o	component	(see instr	ructions)					
Description of qualified prope (list items separately; see instr	erty	B Principal use			Date placed in service (mm-dd-yy)		e Life (years; see		E Cost or other basis
Total of column F amounts from	attached list								
	Total of column E amounts from attached list								
5 Applicable percentage rate (s									
6 Tangible property credit com								-	
S corporations, see instruction								6	
Schedule D - On-site groun									
	Α						В		C
Description of groundwater remediation costs  Date costs paid or in (mm-dd-yy)				s paid or incl nm-dd-yy)	urred	Costs			
						•			•
									•
									•
Total of column C amounts from	attached list								•
7 Add column C amounts (corp	orate partners: s	see instructions	)				•	7	
8 Applicable percentage rate (s								8	
9 On-site groundwater remedia	ition credit con	nponent <i>(multi)</i>	oly line 7 b	y line 8; ei	nter here	and on I	ine 15;		
New York S corporations, see	instructions)						•	9	
Schedule E – Recapture of	credit taken	in previous	tay vos	are (attac	ch additi	ional sh	eets if nec	2002	ny)
Recapture of tangible property				•					**
	_				-	quu	1100 000 (0	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
A Description of property	was placed   ceased   (months)   life   (col E ÷ col D)   credi		angible properedit compon eviously allo	ent	H Recaptured tangible property credit component (column F x column G)				
									•
									•
									•
Total of column H amounts from	attached list								•
10 Recaptured tangible proper									
Recapture if COC is revoked (s	see instructions)								
11a Net tangible property credit component previously allowed (see instructions)							11a		
11b Site preparation credit component previously allowed								11b	
1c On-site groundwater remediation credit component previously allowed								11c	
12 Enter line 10 amount or sur	n of lines 11a	through 11c (e	enter here	and on line	e 17; Nei	w 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)									
14 Tangible property credit component (from line 6)									
15 On-site groundwater remediation component (from line 9)									
<b>16</b> Subtotal (add lines 13, 14, and 15)									
17 Recapture of credit taken in previous tax years (from line 12)									
18 Net brownfield redevelopme	ent credit (see	instructions)						18	



	nputation of brownfield redevelopment tax credit used, refunded, or credited as an ear (New York S corporations do not complete this section)	ov	verpayment in the next
19	Tax due before credits (see instructions)	1	19
	Tax credits claimed before the brownfield redevelopment tax credit (see instructions)		20
21	Subtract line 20 from line 19	7	21
22	Minimum tax (see instructions)	2	22
23	Credit limitation (subtract line 22 from line 21; if zero or less, enter 0)	2	23
	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
	Brownfield redevelopment tax credit to be credited as an overpayment in the next tax year (subtract		
	line 26 from line 25; see instructions)		27
	tnership information (see instructions; attach additional sheets if necessary using the same for	ma	
inam	e of partnership  ■ Partnership's E	IIN	
Cos	Site preparation costs  Tangible property costs	•	Groundwater remediation costs
	e of partnership  Partnership's E	IN	
Cos	Site preparation costs  Tangible property costs	•	Groundwater remediation costs
_	e of partnership  Partnership's E	IN	
Cos	Site preparation costs  Tangible property costs	•	Groundwater remediation costs
	ne of partnership  Partnership's E	IN	
	Site preparation costs Tangible property costs	•	Groundwater remediation costs
Cos	sts allocated to taxpayer		·
	ne of partnership	.IN	
	Site preparation costs     Tangible property costs	•	Groundwater remediation costs
Cos	sts allocated to taxpayer		
	e of partnership	IN	
	Site preparation costs Tangible property costs	•	Groundwater remediation costs
Cos	sts allocated to taxpayer		
	Site preparation costs     Tangible property costs	•	Groundwater remediation costs
Tot	al from additional sheet(s) if any		
28	Total costs allocated from partnership(s) (enter here and include on lines 1, 4, and 7 as applicable)		Groundwater remediation costs

