

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
Sections 21, 187-g, 210-B.17 and 1511(u)

	All filers must enter tax period:				
	beginning	endin	g		
Legal name of corporation		Employer identificat	ion number (EIN)		
File this form with your franchise tax return. A sepa	arate Form CT-611 must be filed f	or each <i>Certificate</i>	of Completion ((COC).	
Did the Department of Environmental Conservation (D Cleanup Program prior to June 23, 2008 ?	EC) accept this site into the Brownf	ield	Yes •	No	
If you answered Yes, and the site received a COC k brownfield redevelopment tax credit.	by December 31, 2017, complete th	is form to claim the			
If you answered Yes, and the site received a COC a instead, use Form CT-611.2 to claim the credit.	after December 31, 2017, do not co	omplete this form;			
If you answered <i>No</i> , do not complete this form. If the Form CT-611.1; if the site was accepted on or after	e site was accepted on or after Jun J uly 1, 2015, use Form CT-611.2 to	te 23, 2008 and pri claim the credit.	or to July 1, 2015	5, use	
Enter the date of execution of the Brownfield Cleanup a for which you are claiming this credit	Agreement (BCA) for the brownfield	l site ●			
A Mark an X in the box if you are claiming this credit	as a corporate partner (see instructio	ons)		• A	
Schedule A – Brownfield site identifying inform	mation				
Enter the following information as listed on the COC issu	ued by the DEC for the qualified site	(see instructions). S	ubmit a copy of t	he COC.	
Site name					
Site location – municipality	Site location – county				
DEC region	Division of Environmental Remediation	(DER) site number ●	Date COC was issu	ued	
If applicable, enter the date the COC was transferred p qualified site. Submit a copy of the sale or transfer do	oursuant to the transfer or sale of the cumentation to this form	e •			
Is the qualified site for which the COC was issued by the	he DEC located in an environmenta	l zone (EN-Zone)?	Yes •	No	
If Yes, enter the percent (as a decimal rounded to four p	places) of the qualified site located w	/ithin an EN-Zone ●			

Schedule B – Site preparation credit component (see instructions)					
A Description of site preparation costs	B Date costs paid or incurred <i>(mm-dd-yy)</i>	C Costs			
		•			
		•			
Total from additional form(s), if any					
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; N S corporations, see instructions)					



A Description of qualified property	B	C Dete placed in convice	D Life		Casta	E r other basis
Description of qualified property (list items separately; see instr.)	Principal use	Date placed in service (mm-dd-yy)	(years; see		Cost o	r other basis
al from additional form(s), if any						
Add column E amounts <i>(corporate partne</i>	rs: see instructions)		•	4		
Applicable percentage rate (see instructions)						
Tangible property credit component (mu						
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 incu <i>(mm-dd-yy)</i>	irred	C Costs
Total from additional form(s), if any			
7 Add column C amounts (corporate partners: see instructions)	•	7	
8 Applicable percentage rate (see instructions)	•	8	
9 On-site groundwater remediation credit component (multiply line 7 by line 8; enter here	re and on line 15;		
New York S corporations, see instructions)	•	9	

Schedule E – Recapture of credit taken in previous tax years (submit additional forms if necessary) Recapture of tangible property credit component for property that ceases to be in qualified use (see instructions)

	A Description of property	B Date property was placed in service (mm-dd-yy)	C Date property ceased to qualify <i>(mm-dd-yy)</i>	D Life (months)	E Unused life (months)	F Percentage (col E ÷ col D)	G Tangible prope credit compon previously allow	ent	H Recaptured tangible property credit component (column F x column G)
									•
	al from additional form(s), if a								•
10	Recaptured tangible proper	ty credit comp	onent (add col	umn H am	ounts)		•	10)
Rec	apture if COC is revoked (s	ee instructions)							
11a	Net tangible property credit	component pr	eviously allow	ved (see ii	nstructions	;)	•	11a	
11b	Site preparation credit comp	onent previou	usly allowed				•	11b	
11c	1c On-site groundwater remediation credit component previously allowed								
12 Enter line 10 amount or sum of lines 11a through 11c (<i>enter here and on line 17; New York</i>									
	S corporations, see instruction		•					12	
Cre	dit summary (New York S								
13								13	
14									
15									1
16									
17	7 Recapture of credit taken in previous tax years (from line 12)								
18	8 Net brownfield redevelopment credit (see instructions)								



Computation of brownfield redevelopment tax credit used, refunded, or credited as an overpayment in the next year (New York S corporations do not complete this section)

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	

Partnership information (see instructions; submit additional forms if necessary using the same format shown)

e of partnership Partnership's EIN					
 Site preparation costs 	 Tangible property costs 	 Groundwater remediation costs 			
Costs allocated to taxpayer					
Name of partnership	Partnersh	nip's EIN			
 Site preparation costs 	Tangible property costs	Groundwater remediation costs			
Costs allocated to taxpayer					
Name of partnership	Partnersh	nip's EIN			
Site preparation costs	Tangible property costs	Groundwater remediation costs			
Costs allocated to taxpayer					
Name of partnership	● Partnersh	nip's EIN			
Site preparation costs	Tangible property costs	 Groundwater remediation costs 			
Costs allocated to taxpayer					
Name of partnership	● Partnersh				
Site preparation costs	Tangible property costs	Groundwater remediation costs			
		Croundwater remediation costs			
Costs allocated to taxpayer	Partnersh				
Name of partnership	• Parmersr	iip's Ein			
• Site preparation costs	 Tangible property costs 	 Groundwater remediation costs 			
Costs allocated to taxpayer					
• Site preparation costs	 Tangible property costs 	 Groundwater remediation costs 			
Total from additional form(s) if any					
Site preparation costs Site preparation costs	 Tangible property costs 	 Groundwater remediation costs 			
partnership(s) <i>(enter here and</i>					
include on lines 1, 4, and 7					
as applicable)					

