



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

CT-611

All filers must enter tax period:

beginning  ending 

Legal name of corporation

Employer identification number (EIN)

File this form with Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, CT-33-NL, CT-183, or CT-184.  
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, 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*) ..... •  A

### 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*). **Submit a copy of the COC.**

Site name		
Site location – municipality	Site location – county	
DEC region	• <input type="checkbox"/> Division of Environmental Remediation (DER) site number	• <input type="checkbox"/> Date COC was issued

If applicable, enter the date the COC was transferred pursuant to the transfer or sale of the qualified site. **Submit 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 (as a decimal rounded to four places) 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
		• <input type="checkbox"/> 1
		• <input type="checkbox"/> 2
		• <input type="checkbox"/> 3
Total from additional form(s), if any .....		
1 Add column C amounts (corporate partners: see <i>instructions</i> ) .....	• <input type="checkbox"/> 1	
2 Applicable percentage rate (see <i>instructions</i> ) .....	• <input type="checkbox"/> 2	
3 Site preparation credit component (multiply line 1 by line 2; enter here and on line 13; New York S corporations, see <i>instructions</i> ) .....	• <input type="checkbox"/> 3	



**Schedule C – Tangible property credit component (see instructions)**

A Description of qualified property (list items separately; see instr.)	B Principal use	C Date placed in service (mm-dd-yy)	D Life (years; see instr.)	E Cost or other basis
				●
				●
				●
Total from additional form(s), if any .....				●
4 Add column E amounts (corporate partners: see instructions) .....			● 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 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 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 (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 from additional form(s), if any .....							●
10 Recaptured tangible property credit component (add column H amounts) .....					● 10		
<b>Recapture if COC is revoked (see instructions)</b>							
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



**Calculation 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)

Name of partnership	<input type="checkbox"/> Partnership's EIN			
Costs allocated to taxpayer .....	<input type="checkbox"/> Site preparation costs	<input type="checkbox"/> Tangible property costs	<input type="checkbox"/> Groundwater remediation costs	
Name of partnership	<input type="checkbox"/> Partnership's EIN			
Costs allocated to taxpayer .....	<input type="checkbox"/> Site preparation costs	<input type="checkbox"/> Tangible property costs	<input type="checkbox"/> Groundwater remediation costs	
Name of partnership	<input type="checkbox"/> Partnership's EIN			
Costs allocated to taxpayer .....	<input type="checkbox"/> Site preparation costs	<input type="checkbox"/> Tangible property costs	<input type="checkbox"/> Groundwater remediation costs	
Name of partnership	<input type="checkbox"/> Partnership's EIN			
Costs allocated to taxpayer .....	<input type="checkbox"/> Site preparation costs	<input type="checkbox"/> Tangible property costs	<input type="checkbox"/> Groundwater remediation costs	
Name of partnership	<input type="checkbox"/> Partnership's EIN			
Costs allocated to taxpayer .....	<input type="checkbox"/> Site preparation costs	<input type="checkbox"/> Tangible property costs	<input type="checkbox"/> Groundwater remediation costs	
Total from additional form(s) if any .....	<input type="checkbox"/> Site preparation costs	<input type="checkbox"/> Tangible property costs	<input type="checkbox"/> Groundwater remediation costs	
28 Total costs allocated from partnership(s) (enter here and include on lines 1, 4, and 7 as applicable) .....	28	<input type="checkbox"/> Site preparation costs	<input type="checkbox"/> Tangible property costs	<input type="checkbox"/> Groundwater remediation costs

