



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

All filers must enter tax period:

beginning ending

Legal name of corporation	Employer identification number (EIN)
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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	• 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. **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
Total from additional form(s), if any		
1 Add column C amounts (<i>corporate partners: see instructions</i>)	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	

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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					
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	



