

## 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:

CT-611

	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 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 – co	punty		
DEC region	<ul> <li>Division of E</li> </ul>	nvironmental Reme	diation (DER) site numbe	er ● Date COC was	issued
If applicable, enter the date the COC was tr qualified site. <b>Attach a copy</b> of the sale or					
Is the qualified site for which the COC was environmental zone (EN-Zone)?	•			Yes ●	No
If Yes, enter the percent of the qualified site				●	%
Schedule B – Site preparation credit con	<b>nponent</b> (see insi	tructions)			
A Description of site prepa	ration costs		B Date costs paid or incurr (mm-dd-yy)	red Cos	
				•	
				•	
Total of column C amounts from attached list				•	
1 Add column C amounts (corporate partners: se				1	
2 Applicable percentage rate (see instructions).				2	%
3 Site preparation credit component <i>(multiply lir</i>					
S corporations, see instructions)				3	



Schedule C – Tangible property credit component (see instructions)							
A Description of qualified property (list items separately; see instr.)	<b>B</b> Principal use	C Date placed in service (mm-dd-yy)	D Life (years; see		E Cost or other basis		
					•		
					•	$\vdash$	
Total of column E amounts from attached	list				•	$\vdash$	
4 Add column E amounts (corporate partne	ers: see instructions)		•	4			
5 Applicable percentage rate (see instruct	ions)		•	5		%	
6 Tangible property credit component (m	ultiply line 4 by line 5; enter here	and on line 14; New York				$\square$	
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 incur (mm-dd-yy)	rred	<b>C</b> Costs	
Total of column C amounts from attached list				
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 he	re and on line 15;	ſ		
New York S corporations, see instructions)	•	9		

Schedule E – Recapture of credit taken in previous tax years (attach additional sheets 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)	<b>F</b> 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 of column H amounts from							····· [	
10	Recaptured tangible propert	y credit comp	onent (add col	lumn H am	ounts)		•	10	
Rec	apture if COC is revoked (se	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	On-site groundwater remedi	ation credit co	omponent pre	viously al	lowed		•	11c	
12	Enter line 10 amount or sum	n of lines 11a t	through 11c (e	enter here	and on line	e 17; New Yor	k		
	S corporations, see instructio							12	
Cre	dit summary (New York S	corporations o	do not comple	te this se	ction)				
13	Site preparation credit comp	onent (from lir	ne 3)					13	
14									
15									
16	Subtotal (add lines 13, 14, and							-	
17									
18	18 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; attach additional sheets if necessary using the same format shown)

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

