



Department of Taxation and Finance

Claim for Brownfield Redevelopment Tax Credit

CT-611.1

For Qualified Sites Accepted into the Brownfield Cleanup Program on or After June 23, 2008 and Prior to July 1, 2015

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-611.1 must be filed for each *Certificate of Completion* (COC).

Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield Cleanup Program **on or after June 23, 2008** and **prior to July 1, 2015**? Yes • ☐ No ☐

If you answered **Yes**, and the site received a COC **by** December 31, 2019, complete this form to claim the brownfield redevelopment tax credit.

If you answered **Yes**, and the site receives a COC **after** December 31, 2019, do **not** complete this form; instead, use Form CT-611.2 to claim the credit.

Note: See *Exception*: under *Which form to use* in the instructions.

If you answered **No**, do **not** complete this form. If the site was accepted **prior to June 23, 2008**, use Form CT-611; if the site was accepted **on or after July 1, 2015**, use Form CT-611.2 to claim the credit.

For additional information, see *Which form to use* in the instructions.

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... • []

Are there multiple taxpayers listed on the COC claiming a credit for the qualified site? Yes • ☐ No ☐

Mark an **X** in the box if you received notification from the Department of State that the qualified site is located in a Brownfield Opportunity Area. **Submit** supporting documentation. • ☐

Will the qualified site be used primarily for manufacturing activities?..... Yes • ☐ No ☐

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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 (corporate partners: see instructions)	•	1
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 S corporations, see instructions)	•	3

Schedule C – 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		
4 Add column C amounts (corporate partners: see instructions)	•	4
5 Applicable percentage rate (see instructions)	•	5
6 On-site groundwater remediation credit component (multiply line 4 by line 5; enter here and on line 15; New York S corporations, see instructions)	•	6

Schedule D – 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				
7 Add column E amounts (corporate partners: see instructions)	•	7		
8 Applicable percentage rate (see instructions)	•	8		
9a Tentative tangible property component (multiply line 7 by line 8)	•	9a		
9b Tangible property component limitation for the qualified site (see instructions)	•	9b		
9c Tangible property component available for use in the current tax year (see instructions)	•	9c		
9d Tangible property credit component (enter the lesser of line 9a or 9c; enter here and on line 14; see instructions)	•	9d		

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					



