



CT-611

Staple forms here

New York State Department of Taxation and Finance

Claim for Brownfield Redevelopment Tax Credit

Tax Law — Sections 21, 187-g, 210.33, 1456(q), and 1511(u)

All filers must enter tax period:

beginning [] ending []

Name [] 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).

Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming this credit..... []

Enter the date the COC was issued by the Department of Environmental Conservation (DEC) for the qualified site. Attach a copy of the COC to this form..... []

If applicable, enter the date the COC was transferred pursuant to the transfer or sale of the qualified site. Attach 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 of the qualified site located within an EN-Zone..... [] %

Schedule A — Site preparation credit component (see instructions)

Table with 3 columns: A Description of site preparation costs, B Date costs paid or incurred (mm-dd-yy), C Costs. Includes summary rows 1-3.

Schedule B — Tangible property credit component (see instructions)

Table with 5 columns: A Description of qualified property (list items separately), B Principal use, C Date placed in service (mm-dd-yy), D Life (years), E Cost or other basis. Includes summary rows 4-6.

Schedule C — On-site groundwater remediation credit component (see instructions)

Table with 3 columns: A Description of groundwater remediation costs, B Date costs paid or incurred (mm-dd-yy), C Costs. Includes summary rows 7-9.

Schedule D — Recapture of credit taken in previous tax years (attach additional sheets if necessary)

Recapture of tangible property that ceases to be in qualified use:

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 of column H amounts from attached list.....

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..... ● **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.**

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 (enter the lesser of line 18 or line 23; transfer this amount to your franchise tax return)..... ● **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)..... ● **26.**

27 Brownfield redevelopment tax credit to be credited as an overpayment in the next tax year (subtract line 26 from line 25)..... ● **27.**

Partnership information (see instructions)

Name of partnership	Partnership's EIN