



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 – Article 1, Section 21; Article 9, Section 187-g; Article 9-A, Section 210-B.17; and Article 33, Section 1511(u)

All filers must enter tax period:

beginning ending

Legal name of corporation filing franchise tax return	Employer identification number (EIN)
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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, 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 this 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*). **Attach 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. **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 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 of column C amounts from attached list		
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 <i>(list items separately; see instr.)</i>	B Principal use	C Date placed in service <i>(mm-dd-yy)</i>	D Life <i>(years; see instr.)</i>	E Cost or other basis
Total of column E amounts from attached list				
4 Add column E amounts <i>(corporate partners: see instructions)</i>				4
5 Applicable percentage rate <i>(see instructions)</i>				5 %
6 Tangible property credit component <i>(multiply line 4 by line 5; enter here and on line 14; New York S corporations, see instructions)</i>				6

Schedule D – On-site groundwater remediation credit component (see instructions)

A Description of groundwater remediation costs	B Date costs paid or incurred <i>(mm-dd-yy)</i>	C Costs
Total of column C amounts from attached list		
7 Add column C amounts <i>(corporate partners: see instructions)</i>		7
8 Applicable percentage rate <i>(see instructions)</i>		8 %
9 On-site groundwater remediation credit component <i>(multiply line 7 by line 8; enter here and on line 15; New York S corporations, see instructions)</i>		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 <i>(mm-dd-yy)</i>	C Date property ceased to qualify <i>(mm-dd-yy)</i>	D Life <i>(months)</i>	E Unused life <i>(months)</i>	F Percentage <i>(col E ÷ col D)</i>	G Tangible property credit component previously allowed	H Recaptured tangible property credit component <i>(column F x column G)</i>
Total of column H amounts from attached list							
10 Recaptured tangible property credit component <i>(add column H amounts)</i>							10
Recapture if COC is revoked (see instructions)							
11a Net tangible property credit component previously allowed <i>(see instructions)</i>							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 <i>(enter here and on line 17; New York S corporations, see instructions)</i>							12

Credit summary (New York S corporations do not complete this section)

13 Site preparation credit component <i>(from line 3)</i>	13
14 Tangible property credit component <i>(from line 6)</i>	14
15 On-site groundwater remediation component <i>(from line 9)</i>	15
16 Subtotal <i>(add lines 13, 14, and 15)</i>	16
17 Recapture of credit taken in previous tax years <i>(from line 12)</i>	17
18 Net brownfield redevelopment credit <i>(see instructions)</i>	18



