



Department of Taxation and Finance

Claim for Brownfield Redevelopment Tax Credit

CT-611.2

For Qualified Sites Accepted into the Brownfield Cleanup Program on or After 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)

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-611.2 must be filed for each *Certificate of Completion* (COC).

- A** Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield Cleanup Program (BCP) **on or after July 1, 2015**? Yes ☐ No ☐
- A1** Did the DEC accept this site into the BCP **prior to June 23, 2008**, and did the site receive a COC **after** December 31, 2017? Yes ☐ No ☐
- A2** Did the DEC accept this site into the BCP **on or after June 23, 2008**, and **prior to July 1, 2015**, and did the site receive a COC **after** December 31, 2019 **and** the site does not meet the **exception** (see Exception: *under Which form to use in the instructions*) Yes ☐ No ☐

If you answered **Yes** to **either** question A, A1, or A2 complete this form to claim the brownfield redevelopment tax credit.

If you answered **No** to questions A, A1, and A2 do **not** complete this form. If the site was accepted **prior to June 23, 2008**, complete Form CT-611; if the site was accepted **on or after June 23, 2008**, and **prior to July 1, 2015**, complete Form CT-611.1 to claim the credit.

For complete information about the credit form you should use, see *Which form to use* in the instructions.

Part 1 – Brownfield site identifying information (see instructions)

All filers **must** complete this part.

- B** Enter the date of execution of the Brownfield Cleanup Agreement for the brownfield site for which you are claiming this credit •
- C** Enter the following information as listed on the COC issued by the DEC for the qualified site. **Submit a copy of the COC.**

Site name	Site owner
Site location – municipality	Site location – county
DEC region	• Division of Environmental Remediation (DER) site number • Date COC was issued

Name of certificate holder(s)	Address of certificate holder(s)	EIN of certificate holder(s) or SSN

- D** 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..... •
- E** Are there multiple taxpayers listed on the COC claiming a credit for the qualified site?..... Yes ☐ No ☐

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Part 1 – Brownfield site identifying information (see instructions) (continued)

F Is the qualified site for which the COC was issued by the DEC located in an environmental zone (EN-Zone)? Yes ☐ No ☐

F1 If Yes, enter the percent (as a decimal rounded to four places) of the qualified site located within an EN-Zone •

G If you received notification from the Department of State that the qualified site is located in a Brownfield Opportunity Area (BOA), enter the following information and **submit** supporting documentation.

• Name of the designated BOA in which the project is located	• Department of State project identification number
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H Will the qualified site be used primarily for manufacturing activities? Yes ☐ No ☐

I Is the qualified site for which the COC was issued by the DEC developed as an affordable housing project as defined in Environmental Conservation Law (ECL) section 27-1405? Yes ☐ No ☐

I1 If Yes, enter the percent (as a decimal rounded to four places) of the eligible costs included in the calculation of the tangible property credit component •

J Is the qualified site for which the COC was issued by the DEC upside down? (for the definition of upside down, see Definitions in the instructions) Yes ☐ No ☐

K Is the qualified site for which the COC was issued by the DEC underutilized? (for the definition of underutilized, see Definitions in the instructions) Yes ☐ No ☐

L Is the project located within a disadvantaged community as defined in section 27-1405 of the ECL? Yes ☐ No ☐

M Is the project being developed as a renewable energy facility site as defined in section 27-1405 of the ECL? .. Yes ☐ No ☐

Part 2 – Credit calculation and usage instructions

N Are you claiming this credit as a corporation that earned the credit (not as a corporate partner that received a share of the credit from a partnership)? Yes ☐ No ☐

C corporations: If Yes, complete Parts 3 and 5. If you are also a corporate partner receiving credit from a partnership(s), complete Part 4. If No because you are **only** claiming this credit as a corporate partner who received a share of it from a partnership(s), **skip** Part 3 and complete Parts 4 and 5;

New York S corporations: If Yes, complete Part 3. If you are also a corporate partner receiving credit from a partnership(s), complete Part 4. Do **not** complete Part 5. If No because you are **only** claiming this credit as a corporate partner who received a share of it from a partnership(s), **skip** Part 3 and complete Part 4. Do **not** complete Part 5.

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Part 3 – Calculation of credit or recapture

Complete this part if you are a corporation that earned the credit for the qualified site. Do **not** complete this part if you only received a share of the credit from a partnership.

Schedule A – Site preparation credit component (see instructions)

A	B	C
Description of site preparation costs	Date costs paid or incurred (mm-dd-yy)	Costs
Total from additional form(s), if any		
1 Add column C amounts	1	
2 Applicable percentage rate (from the COC issued for this qualified site. Enter as a decimal rounded to four places)	2	
3 Site preparation credit component (Multiply line 1 by line 2; enter here and on line 19. New York S corporations see instructions.)	3	

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

A	B	C
Description of groundwater remediation costs	Date costs paid or incurred (mm-dd-yy)	Costs
Total from additional form(s), if any		
4 Add column C amounts	4	
5 Applicable percentage rate (from the COC issued for this qualified site). Enter as a decimal rounded to four places	5	
6 On-site groundwater remediation credit component (Multiply line 4 by line 5; enter here and on line 20. New York S corporations see instructions.)	6	

Schedule C – Tangible property credit component (see instructions)

A	B	C	D	E
Description of qualified property	Principal use	Date placed in service (mm-dd-yy)	Life (years)	Cost or other basis
Total from additional form(s), if any				
7 Add column E amounts	7			
8 Applicable percentage rate:				
A Percentage from COC issued (see instructions)	A			
Enter .0500 on each applicable line (see instructions)				
B Qualified site is located in a BOA	B			
C Qualified site is to be used primarily for manufacturing activities	C			
D Qualified site is developed as affordable housing	D			
E Qualified site is located within a disadvantaged community	E			
F Qualified site is being developed as a renewable energy facility	F			
Total applicable percentage rate (add lines A through F; may not exceed .2400)	8			
9 Tentative tangible property component (multiply line 7 by line 8)	9			
10 Tangible property component limitation for the qualified site (see instructions)	10			
11 Tangible property component available for use in the current tax year (see instructions)	11			
12 Tangible property credit component (enter the lesser of line 9 or line 11 here and on line 21; see instructions)	12			



Part 3 – Calculation of credit or recapture (continued)

Schedule D – Recapture of credit taken in previous tax years

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 (E ÷ 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							

13 Recaptured tangible property credit component (add column H amounts) 13

Recapture if COC is revoked (see instructions)

14 Net tangible property credit component previously allowed (see instructions)	14	
15 Site preparation credit component previously allowed	15	
16 On-site groundwater remediation credit component previously allowed	16	
17 Enter the amount from line 13 or the sum of lines 14 through 16 (enter here and on line 23; New York S corporations see instructions)	17	

Part 4 – Corporate partners (see instructions)

If you were a partner in a partnership and received a share of the credit from that partnership, complete the following information (list the name of each partnership and the EIN here; for each partnership complete columns C through F on the corresponding lines below).

Item	A Name of partnership	B Partnership's EIN
A		
B		
C		
D		
E		
F		

Item	C Site preparation credit component	D On-site groundwater remediation credit component	E Tangible property credit component	F Recapture of credit
A				
B				
C				
D				
E				
F				
Total from additional form(s)				
18 Totals of columns C through F...				
18				

Part 5 – Total credit (New York S corporations do not complete this part)

Schedule E – Credit summary

19	Site preparation credit component (add line 3 and line 18, column C).....	19		
20	On-site groundwater remediation component (add line 6 and line 18, column D)	20		
21	Tangible property credit component (add line 12 and line 18, column E)	21		
22	Subtotal (add lines 19, 20, and 21)	22		
23	Recapture of credit taken in previous tax years (add line 17 and line 18, column F)	23		
24	Net brownfield redevelopment credit (see instructions).....	24		

Schedule F – Calculation of credit used, refunded, or credited as an overpayment in the next year

25	Tax due before credits (see instructions)	25		
26	Tax credits claimed before this credit (see instructions)	26		
27	Subtract line 26 from line 25.....	27		
28	Minimum tax (see instructions).....	28		
29	Credit limitation (subtract line 28 from line 27; if zero or less, enter 0)	29		
30	Credit to be used this tax year (see instructions)	30		
31	Unused credit available for refund or as an overpayment (subtract line 30 from line 24)	31		
32	Amount of credit to be refunded (limited to the amount on line 31; see instructions).....	32		
33	Amount of credit to be credited as an overpayment in the next tax year (subtract line 32 from line 31; see instructions)	33		

