



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 – §§ 21, 187-g, 210-B.17 and 1511(u)****All filers must enter tax period:**

beginning

LIAB_PRD_BEG_DT

ending

LIAB_PRD_END_DT

Legal name of corporation

LEGAL_NAME

Employer identification number (EIN)

EXT_TP_ID

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 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**?

BR_RDV_DEC_IND

BR_RDV_DEC_NO_IND

Yes • ☐No ☐If you answered **Yes**, and the site received a COC **by** December 31, 2017, complete this form to claim the brownfield redevelopment tax credit.If you answered **Yes**, and the site received a COC **after** December 31, 2017, do **not** complete this form; instead, use Form CT-611.2 to claim the 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 the credit.

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

BR_RDV_BCA_DATE

A Mark an **X** in the box if you are claiming this credit as a corporate partner (*see instructions*).

BR_RP_PRTNR_IND

• **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

BR_RDV_SITE_NAME

Site location – municipality

BR_RDV_MNCP_NAME

Site location – county

BR_RDV_COUNTY_NAME

DEC region

BR_RDV_RGN_NAME

• Division of Environmental Remediation (DER) site number

BR_RDV_SITE_CODE

• Date COC was issued

BR_RDV_COC_DATE

Name of certificate holder	Address of certificate holder	EIN of certificate holder or SSN
CT611BRSITEIDINFO		
brSiteIDInfo	STR_1_ADR ZIP_4_ADR STR_2_ADR CTY_ADR ST_ADR ZIP_5_ADR	CERT_EIN_ID
NAME		

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.

BR_RDV_TRNSE_DATE

BR_RDV_EN_IND

BR_RDV_EN_NO_IND

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.

BR_RDV_EN_PCT

BAR_ID_CODE

519001260099



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 SITE_CST_AMT
CT611SITEPREPCRCOMP		BR_RDV_SP_CT1_AMT
sitePrepCrComp SITE_CST_DESC	SITE_CST_PD_DT	BR_RDV_SP_CT2_AMT
		BR_RDV_SP_CT3_AMT
		BR_RDV_SP_CT4_AMT
Total from additional forms, if any		
1 Add column C amounts (corporate partners: see instructions)		1 BR_RDV_SP_CT_AMT
2 Applicable percentage rate (see instructions)		2 BR_RDV_SP_PCT
3 Site preparation credit component (multiply line 1 by line 2; enter here and on line 13; New York S corporations, see instructions)		3 BR_RDV_SP_CR_AMT

Schedule C – 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 SITE_CST_AMT
CT611TPCRC				BR_RDV_PR_CT1_AMT
tpcrc PROP_DESC	PRIN_USE_DESC	EXP_ACQ_DATE	USLFE_YRS_NMBR	BR_RDV_PR_CT2_AMT
				BR_RDV_PR_CT3_AMT
				BR_RDV_PR_CT4_AMT
Total from additional forms, if any				
4 Add column E amounts (corporate partners: see instructions)				4 BR_RDV_PR_CT_AMT
5 Applicable percentage rate (see instructions)				5 BR_RDV_PR_PCT
6 Tangible property credit component (multiply line 4 by line 5; enter here and on line 14; New York S corporations, see instructions)				6 BR_RDV_PR_CR_AMT

Schedule D – 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 GRW_CST_AMT
CT611GRWRMDCMPT		BR_RDV_GRW_CT1_AMT
grwRemdCrComp GRW_CST_DESC	SITE_CST_PD_DT	BR_RDV_GRW_CT2_AMT
		BR_RDV_GRW_CT3_AMT
		BR_RDV_GRW_CT4_AMT
Total from additional forms, if any		
7 Add column C amounts (corporate partners: see instructions)		7 BR_RDV_GRW_CT_AMT
8 Applicable percentage rate (see instructions)		8 BR_RDV_GRW_PCT
9 On-site groundwater remediation credit component (multiply line 7 by line 8; enter here and on line 15; New York S corporations, see instructions)		9 BR_RDV_GRW_CR_AMT

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 E × column G) CR_RECAP_AMT
CT611RCPTPCRC							BR_RDV_RCP1_AMT
recapCredit							BR_RDV_RCP2_AMT
PROP_DESC	EXP_ACQ_DATE	PROP_NQUAL_DT	USLFE_MNTH_NMBR	NUSD_LFE_MNTH_NMBR	NQUAL_PCT	CR_PR_ALLW_AMT	BR_RDV_RCP3_AMT
							BR_RDV_RCP4_AMT
Total from additional forms, if any							
10 Recaptured tangible property credit component (add column H amounts)							10 BR_RDV_RCP_AMT
Recapture if COC is revoked (see instructions)							
11a Net tangible property credit component previously allowed (see instructions)							11a BR_RDV_TP_RCP_AMT
11b Site preparation credit component previously allowed							11b BR_RDV_SP_RCP_AMT
11c On-site groundwater remediation credit component previously allowed							11c BR_RDV_GW_RCP_AMT
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 BR_RDV_TOT_RCP_AMT

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

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

Calculation of brownfield redevelopment tax credit used, refunded, or credited as an overpayment in the next tax year (New York S corporations do not complete this section)

19 Tax due before credits (see instructions)	19	BR_RDV_TX_B4CR_AMT	
20 Tax credits claimed before the brownfield redevelopment tax credit (see instructions)	20	BR_RDV_OCR_AMT	
21 Subtract line 20 from line 19	21	BR_RDV_LS_TX_AMT	
22 Minimum tax (see instructions)	22	BR_RDV_MIN_TAX_AMT	
23 Credit limitation (subtract line 22 from line 21; if zero or less, enter 0)	23	BR_RDV_LMT_AMT	
24 Brownfield redevelopment tax credit to be used this tax year (see instructions)	24	BR_RDV_USED_AMT	
25 Unused brownfield redevelopment tax credit available for refund or as an overpayment (subtract line 24 from line 18)	25	BR_RDV_REMAIN_AMT	
26 Brownfield redevelopment tax credit to be refunded (limited to the amount on line 25; see instructions)	26	BR_RDV_RFND_AMT	
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	BR_RDV_CR_NXT_AMT	



Partnership information (see instructions; submit additional forms if necessary using the same format shown)

Name of partnership CT611BRRDPSHIPINFO		EIN ID		Partnership's EIN	
NAME	SITE_PREP_AMT	TANG_PROP_AMT	BR_RDV_PRTN_1_ID	GRW_CR_AMT	
Costs allocated to taxpayer.....	Site preparation costs BR_RDV_SITE_1_AMT	Tangible property costs BR_RDV_PROP_1_AMT	Groundwater remediation costs BR_RDV_GRW_1_AMT		
Name of partnership		Partnership's EIN		BR_RDV_PRTN_2_ID	
Costs allocated to taxpayer.....	Site preparation costs BR_RDV_SITE_2_AMT	Tangible property costs BR_RDV_PROP_2_AMT	Groundwater remediation costs BR_RDV_GRW_2_AMT		
Name of partnership		Partnership's EIN		BR_RDV_PRTN_3_ID	
Costs allocated to taxpayer.....	Site preparation costs BR_RDV_SITE_3_AMT	Tangible property costs BR_RDV_PROP_3_AMT	Groundwater remediation costs BR_RDV_GRW_3_AMT		
Name of partnership		Partnership's EIN		BR_RDV_PRTN_4_ID	
Costs allocated to taxpayer.....	Site preparation costs BR_RDV_SITE_4_AMT	Tangible property costs BR_RDV_PROP_4_AMT	Groundwater remediation costs BR_RDV_GRW_4_AMT		
Name of partnership		Partnership's EIN		BR_RDV_PRTN_5_ID	
Costs allocated to taxpayer.....	Site preparation costs BR_RDV_SITE_5_AMT	Tangible property costs BR_RDV_PROP_5_AMT	Groundwater remediation costs BR_RDV_GRW_5_AMT		
Name of partnership		Partnership's EIN		BR_RDV_PRTN_6_ID	
Costs allocated to taxpayer.....	Site preparation costs BR_RDV_SITE_6_AMT	Tangible property costs BR_RDV_PROP_6_AMT	Groundwater remediation costs BR_RDV_GRW_6_AMT		
Total from additional forms if any.....	Site preparation costs BR_RDV_SITE_A_AMT	Tangible property costs BR_RDV_PROP_A_AMT	Groundwater remediation costs BR_RDV_GRW_A_AMT		
28 Total costs allocated from partnerships (enter here and include on lines 1, 4, and 7 as applicable)	Site preparation costs BR_RDV_SITE_T_AMT	Tangible property costs BR_RDV_PROP_T_AMT	Groundwater remediation costs BR_RDV_GRW_T_AMT		

