



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

Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield

BR_RD1_DEC_IND

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

BR_RD1_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

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

BR_RD1_SITE_CODE

Date COC was issued

BR_RD1_COC_DATE

Name of certificate holder	Address of certificate holder	EIN of certificate holder or SSN
CT6111BRIDINFO	STR_1_ADR ZIP_4_ADR	
brSiteIDInfo NAME	STR_2_ADR CTY_ADR ST_ADR ZIP_5_ADR	CERT_EIN_ID

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_RD1_TRNSF_DATE

Is the qualified site for which the COC was issued by the DEC located in an environmental zone (EN-Zone)?

BR_RD1_EN_IND

Yes ☐No ☐

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

BR_RD1_EN_PCT

Are there multiple taxpayers listed on the COC claiming a credit for the qualified site?

BR_RD1_MULT_IND

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.

BR_RD1_BOA_IND

BR_RD1_MFG_IND

Will the qualified site be used primarily for manufacturing activities?

Yes ☐No ☐

BAR_ID_CODE

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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 SITE_CST_AMT
CT611SITEPREPCRCOMP		BR_RD1_SP_CT1_AMT
sitePrepCrComp SITE_CST_DESC	SITE_CST_PD_DT	BR_RD1_SP_CT2_AMT
		BR_RD1_SP_CT3_AMT
		BR_RD1_SP_CT4_AMT
Total from additional forms, if any		
1 Add column C amounts (corporate partners: see instructions)	1	BR_RD1_SP_CT_AMT
2 Applicable percentage rate (see instructions)	2	BR_RD1_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_RD1_SP_CR_AMT

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 GRW_CST_AMT
CT611GRWRMDCMPT		BR_RD1_GRW_CT1_AMT
grwRemdCrComp GRW_CST_DESC	SITE_CST_PD_DT	BR_RD1_GRW_CT2_AMT
		BR_RD1_GRW_CT3_AMT
		BR_RD1_GRW_CT4_AMT
Total from additional forms, if any		
4 Add column C amounts (corporate partners: see instructions)	4	BR_RD1_GRW_CT_AMT
5 Applicable percentage rate (see instructions)	5	BR_RD1_GRW_PCT
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	BR_RD1_GRW_CR_AMT

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 SITE_CST_AMT
CT611TPCRC				BR_RD1_PR_CT1_AMT
tpcrc PROP_DESC	PRIN_USE_DESC	EXP_ACQ_DATE	USLFE_YRS_NMBR	BR_RD1_PR_CT2_AMT
				BR_RD1_PR_CT3_AMT
				BR_RD1_PR_CT4_AMT
Total from additional forms, if any				
7 Add column E amounts (corporate partners: see instructions)	7	BR_RD1_PR_CT_AMT		
8 Applicable percentage rate (see instructions)	8	BR_RD1_PR_PCT		
9a Tentative tangible property component (multiply line 7 by line 8)	9a	BR_RD1_PR_CR_AMT		
9b Tangible property component limitation for the qualified site (see instructions)	9b	BR_RD1_PR_LMT_AMT		
9c Tangible property component available for use in the current tax year (see instructions)	9c	BR_RD1_PR_AVL_AMT		
9d Tangible property credit component (enter the lesser of line 9a or 9c; enter here and on line 14; see instructions)	9d	BR_RD1_PR_CUR_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 F × column G) CR_RECAP_AMT
CT611RCPTPCRC							BR_RD1_RCP1_AMT
recapCredit PROP_DESC	EXP_ACQ_DATE	PROP_NQUAL_DT	USLFE_MNTH_NMBR	NUSED_LFE_MNTH_NMBR	NQUAL_PCT	CR_PR_ALLW_AMT	BR_RD1_RCP2_AMT
							BR_RD1_RCP3_AMT
							BR_RD1_RCP4_AMT
Total from additional forms, if any							
10 Recaptured tangible property credit component (add column H amounts)	10	BR_RD1_RCP_AMT					
Recapture if COC is revoked (see instructions)							
11a Net tangible property credit component previously allowed (see instructions)	11a	BR_RD1_TP_RCP_AMT					
11b Site preparation credit component previously allowed	11b	BR_RD1_SP_RCP_AMT					
11c On-site groundwater remediation credit component previously allowed	11c	BR_RD1_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_RD1_TOT_RCP_AMT					



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

13	Site preparation credit component (from line 3)	13	BR_RD1_SP_CRDT_AMT	
14	Tangible property credit component (from line 9d)	14	BR_RD1_TPCRC_AMT	
15	On-site groundwater remediation component (from line 6)	15	BR_RD1_GRW_RMD_AMT	
16	Subtotal (add lines 13, 14, and 15)	16	BR_RD1_TOT_AMT	
17	Recapture of credit taken in previous tax years (from line 12)	17	BR_RD1_RECAP_AMT	
18	Net brownfield redevelopment credit (see instructions)	18	BR_RD1_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_RD1_TAX_CR_AMT	
20	Tax credits claimed before the brownfield redevelopment tax credit (see instructions)	20	BR_RD1_OCR_AMT	
21	Subtract line 20 from line 19	21	BR_RD1_SB_AMT	
22	Minimum tax (see instructions)	22	BR_RD1_MTX_AMT	
23	Credit limitation (subtract line 22 from line 21; if zero or less, enter 0)	23	BR_RD1_LMT_AMT	
24	Brownfield redevelopment tax credit to be used this tax year (see instructions)	24	BR_RD1_USED_AMT	
25	Unused brownfield redevelopment tax credit available for refund or as an overpayment (subtract line 24 from line 18)	25	BR_RD1_REMAIN_AMT	
26	Brownfield redevelopment tax credit to be refunded (limited to the amount on line 25; see instructions)	26	BR_RD1_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_RD1_CR_NXT_AMT	

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

Name of partnership CT6111BRRDPSHIPINFO		Partnership's EIN EIN_ID	
NAME	SITE_PREP_AMT	TANG_PROP_AMT	GRW_CR_AMT
brRdPshipInfo	BR_RD1_PRTN_1_ID		
Costs allocated to taxpayer	Site preparation costs BR_RD1_SITE_1_AMT	Tangible property costs BR_RD1_PROP_1_AMT	Groundwater remediation costs BR_RD1_GRW_1_AMT
Name of partnership		Partnership's EIN BR_RD1_PRTN_2_ID	
	Site preparation costs BR_RD1_SITE_2_AMT	Tangible property costs BR_RD1_PROP_2_AMT	Groundwater remediation costs BR_RD1_GRW_2_AMT
Costs allocated to taxpayer			
Name of partnership		Partnership's EIN BR_RD1_PRTN_3_ID	
	Site preparation costs BR_RD1_SITE_3_AMT	Tangible property costs BR_RD1_PROP_3_AMT	Groundwater remediation costs BR_RD1_GRW_3_AMT
Costs allocated to taxpayer			
Name of partnership		Partnership's EIN BR_RD1_PRTN_4_ID	
	Site preparation costs BR_RD1_SITE_4_AMT	Tangible property costs BR_RD1_PROP_4_AMT	Groundwater remediation costs BR_RD1_GRW_4_AMT
Costs allocated to taxpayer			
Name of partnership		Partnership's EIN BR_RD1_PRTN_5_ID	
	Site preparation costs BR_RD1_SITE_5_AMT	Tangible property costs BR_RD1_PROP_5_AMT	Groundwater remediation costs BR_RD1_GRW_5_AMT
Costs allocated to taxpayer			
Name of partnership		Partnership's EIN BR_RD1_PRTN_6_ID	
	Site preparation costs BR_RD1_SITE_6_AMT	Tangible property costs BR_RD1_PROP_6_AMT	Groundwater remediation costs BR_RD1_GRW_6_AMT
Costs allocated to taxpayer			
Total from additional forms if any	Site preparation costs BR_RD1_OTH_SP_AMT	Tangible property costs BR_RD1_OTH_TP_AMT	Groundwater remediation costs BR_RD1_OTH_GW_AMT
28 Total costs allocated from partnerships (enter here and include on lines 1, 4, and 7 as applicable)	28 BR_RD1_TOT_SP_AMT	BR_RD1_TOT_TP_AMT	BR_RD1_TOT_GW_AMT

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