



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 ☐ BR_RD2_DEC_IND
- 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 ☐ BR_RD2_DEC_COC_IND
- 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 ☐ BR_RD2_DEC_EXP_IND

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 BR_RD2_SITE_NAME		Site owner BR_RD2_OWNER_NAME	
Site location – municipality BR_RD2_MNCP_NAME		Site location – county BR_RD2_COUNTY_NAME	
DEC region BR_RD2_RGN_NAME	Division of Environmental Remediation (DER) site number BR_RD2_SITE_CODE	Date COC was issued BR_RD2_COC_DATE	

Name of certificate holder(s)	Address of certificate holder(s)	EIN of certificate holder(s) or SSN
CT6112BRSITEIDINFO		
brSiteIDInfo	STR_1_ADR ZIP_4_ADR STR_2_ADR CTY_ADR ST_ADR ZIP_5_ADR	CERT_EIN_ID

- 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. BR_RD2_MULTI_IND
- E** Are there multiple taxpayers listed on the COC claiming a credit for the qualified site? Yes ☐ No ☐

BAR_ID_CODE

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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 ☐ BR_RD2_EN_IND BR_RD2_EN_NO_IND
- F1** If Yes, enter the percent (as a decimal rounded to four places) of the qualified site located within an EN-Zone BR_RD2_EN_PCT
- 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
BR_RD2_BOA_NAME | • Department of State project identification number
BR_RD2_DOS_ID |
|---|--|
- H** Will the qualified site be used primarily for manufacturing activities? Yes ☐ No ☐ BR_RD2_MFG_IND BR_RD2_MFG_NO_IND
- 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 ☐ BR_RD2_HSE_IND BR_RD2_HSE_NO_IND
- 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 BR_RD2_HSE_PCT
- 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 ☐ BR_RD2_DWN_IND BR_RD2_DWN_NO_IND
- 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 ☐ BR_RD2_UNDR_IND BR_RD2_UNDR_NO_IND
- L** Is the project located within a disadvantaged community as defined in section 27-1405 of the ECL? Yes ☐ No ☐ BR_RD2_DSAVG_IND BR_RD2_DAVG_NO_IND
- M** Is the project being developed as a renewable energy facility site as defined in section 27-1405 of the ECL? .. Yes ☐ No ☐ BR_RD2_ENRGY_IND BR_RD2_ENGY_NO_IND

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 ☐ BR_RD2_EARN_IND BR_RD2_EARN_NO_IND

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 Description of site preparation costs		B Date costs paid or incurred (mm-dd-yy)	C Costs SITE_CST_AMT
CT6112SITEPREPCOMP			
sitePrepCrComp	SITE_CST_DESC	SITE_CST_PD_DT	BR_RD2_SP_CT1_AMT
			BR_RD2_SP_CT2_AMT
			BR_RD2_SP_CT3_AMT
			BR_RD2_SP_CT4_AMT
Total from additional form(s), if any			
1 Add column C amounts			1 BR_RD2_SP_CT_AMT
2 Applicable percentage rate (from the COC issued for this qualified site. Enter as a decimal rounded to four places)			2 BR_RD2_SP_PCT
3 Site preparation credit component (Multiply line 1 by line 2; enter here and on line 19. New York S corporations see instructions.)			3 BR_RD2_SP_CR_AMT

Schedule B – 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
CT6112GRWRMDCMPT			
grwRemdCrComp	GRW_CST_DESC	SITE_CST_PD_DT	BR_RD2_GRW_CT1_AMT
			BR_RD2_GRW_CT2_AMT
			BR_RD2_GRW_CT3_AMT
			BR_RD2_GRW_CT4_AMT
Total from additional form(s), if any			
4 Add column C amounts			4 BR_RD2_GRW_CT_AMT
5 Applicable percentage rate (from the COC issued for this qualified site). Enter as a decimal rounded to four places			5 BR_RD2_GRW_PCT
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 BR_RD2_GRW_CR_AMT

Schedule C – Tangible property credit component (see instructions)

A Description of qualified property	B Principal use	C Date placed in service (mm-dd-yy)	D Life (years)	E Cost or other basis SITE_CST_AMT
CT6112TPCRC				
tpcrc	PRIN_USE_DESC	EXP_ACQ_DATE	USLFE_YRS_NMBR	BR_RD2_PR_CT1_AMT
				BR_RD2_PR_CT2_AMT
				BR_RD2_PR_CT3_AMT
				BR_RD2_PR_CT4_AMT
Total from additional form(s), if any				
7 Add column E amounts				7 BR_RD2_PR_CT_AMT
8 Applicable percentage rate:				
A Percentage from COC issued (see instructions)				A BR_RD2_COC_PCT
Enter .0500 on each applicable line (see instructions)				
B Qualified site is located in a BOA				B BR_RD2_BOA_PCT
C Qualified site is to be used primarily for manufacturing activities ..				C BR_RD2_MANUF_PCT
D Qualified site is developed as affordable housing				D BR_RD2_QUAL_PCT
E Qualified site is located within a disadvantaged community				E BR_RD2_DSAVG_PCT
F Qualified site is being developed as a renewable energy facility ...				F BR_RD2_ENRGY_PCT
Total applicable percentage rate (add lines A through F; may not exceed .2400)				8 BR_RD2_PR_PCT
9 Tentative tangible property component (multiply line 7 by line 8)				9 BR_RD2_PR_CR_AMT
10 Tangible property component limitation for the qualified site (see instructions)				10 BR_RD2_PR_LMT_AMT
11 Tangible property component available for use in the current tax year (see instructions)				11 BR_RD2_PR_AVL_AMT
12 Tangible property credit component (enter the lesser of line 9 or line 11 here and on line 21; see instructions)				12 BR_RD2_PR_CUR_AMT



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 E × column G) CR_RECAP_AMT
CT6112RCPTPCRC							
recapCredit			USLFE_MNTH_NMBR		NQUAL_PCT		BR_RD2_RCP1_AMT
PROP_DESC	EXP_ACQ_DATE	PROP_NQUAL_DT		NUSD_LFE_MNTH_NMBR		CR_PR_ALLW_AMT	BR_RD2_RCP2_AMT
							BR_RD2_RCP3_AMT
							BR_RD2_RCP4_AMT
Total from additional form(s), if any							BR_RD2_RCP_AMT
13 Recaptured tangible property credit component (add column H amounts)							13 BR_RD2_RCP_AMT

Recapture if COC is revoked (see instructions)

14 Net tangible property credit component previously allowed (see instructions)	14	BR_RD2_TP_RCP_AMT
15 Site preparation credit component previously allowed	15	BR_RD2_SP_RCP_AMT
16 On-site groundwater remediation credit component previously allowed	16	BR_RD2_GW_RCP_AMT
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	BR_RD2_SUM_RCP_AMT

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 EIN
A	CT6112CORPPARTINFO	BR_RD2_PRTN_1_ID
B	corpPartInfo	BR_RD2_PRTN_2_ID
C	NAME	BR_RD2_PRTN_3_ID
D		BR_RD2_PRTN_4_ID
E		BR_RD2_PRTN_5_ID
F		BR_RD2_PRTN_6_ID

Item	C Site preparation credit component	D On-site groundwater remediation credit component	E Tangible property credit component	F Recapture of credit
A	SITE_PREP_CR_AMT	GRW_RMD_CR_AMT	TANG_PROP_CR_AMT	RECAP_CR_AMT
B				
C				
D				
E				
F				
Total from additional form(s)				
	BR_RD2_OTH_SP_AMT	BR_RD2_OTH_GW_AMT	BR_RD2_OTH_TP_AMT	BR_RD2_OTH_RCP_AMT
18 Totals of columns C through F...				
18	BR_RD2_TOT_SP_AMT	BR_RD2_TOT_GW_AMT	BR_RD2_TOT_TP_AMT	BR_RD2_TOT_RCP_AMT



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	BR_RD2_SP_CRDT_AMT	
20	On-site groundwater remediation component (add line 6 and line 18, column D)	20	BR_RD2_GRW_RMD_AMT	
21	Tangible property credit component (add line 12 and line 18, column E)	21	BR_RD2_TPCRC_AMT	
22	Subtotal (add lines 19, 20, and 21)	22	BR_RD2_TOT_AMT	
23	Recapture of credit taken in previous tax years (add line 17 and line 18, column F)	23	BR_RD2_RECAP_AMT	
24	Net brownfield redevelopment credit (see instructions).....	24	BR_RD2_NET_AMT	

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

25	Tax due before credits (see instructions)	25	BR_RD2_TAX_CR_AMT	
26	Tax credits claimed before this credit (see instructions)	26	BR_RD2_OCR_AMT	
27	Subtract line 26 from line 25.....	27	BR_RD2_SB_AMT	
28	Minimum tax (see instructions).....	28	BR_RD2_MTX_AMT	
29	Credit limitation (subtract line 28 from line 27; if zero or less, enter 0)	29	BR_RD2_LMT_AMT	
30	Credit to be used this tax year (see instructions)	30	BR_RD2_USED_AMT	
31	Unused credit available for refund or as an overpayment (subtract line 30 from line 24)	31	BR_RD2_REMAIN_AMT	
32	Amount of credit to be refunded (limited to the amount on line 31; see instructions).....	32	BR_RD2_RFND_AMT	
33	Amount of credit to be credited as an overpayment in the next tax year (subtract line 32 from line 31; see instructions)	33	BR_RD2_CR_NXT_AMT	

