

New York State Department of Taxation and Finance

CT-611.1

Claim for Brownfield Redevelopment Tax Credit

For Qualified Sites Accepted into the Brownfield Cleanup Program on or After June 23, 2008

Tax Law – Article 1, Section 21; Article 9, Section 187-g; Article 9-A, Section 210.33; Article 32, Section 1456(q); and Article 33, Section 1511(u)

| All filers m | | nding | | | |
|---|-----------------------|---------------------|--------------------------|--------------------------|---------|
| Legal name of corporation filing franchise tax return | | | | ification number (EIN) | |
| File this form with your franchise tax return. A sepa | rate Form CT | -611.1 must be | filed for each Certif | icate of Completion | (COC). |
| Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield Cleanup Program on or after June 23, 2008? | | | | Yes ● | No 🗌 |
| If Yes, complete Form CT-611.1 to claim the brownfiel 2008 , do not complete this form; instead use Form CT Accepted into the Brownfield Cleanup Program Prior to | -611, Claim fo | r Brownfield Red | levelopment Tax Cre | dit, for Qualified Sites | |
| Enter the date of execution of the Brownfield Cleanup for which you are claiming this credit | • | , | | | |
| A Mark an X in the box if you are claiming this credit | | | | | Α |
| Schedule A – Brownfield site identifying inform | | partifer (see ilist | ructions) | | |
| Enter the following information as listed on the COC iss | | C for the qualifie | d site (see instructions |). Attach a copy of th | ne COC. |
| Site name | | <u> </u> | | | |
| Site location – municipality | | Site location – cou | unty | | |
| DEC region | Division of Env | /ironmental Remed | liation (DFR) site numb | er Date COC was issu | ıed |
| 220 (85.6) | | | | | |
| If applicable, enter the date the COC was transferred qualified site. Attach a copy of the sale or transfer do Is the qualified site for which the COC was issued by t | cumentation to | this form | | | No 🗌 |
| If Yes, enter the percent of the qualified site located w | ithin an EN-Zo | one | | | % |
| Are there multiple taxpayers listed on the COC claiming a credit for the qualified site? | | | | | No 🗌 |
| Mark an X in the box if you received notification from to site is located in a Brownfield Opportunity Area. Attac | h supporting d | locumentation | | | |
| Will the qualified site be used primarily for manufactur | | | | Yes • | No |
| Schedule B – Site preparation credit componen | t (see instruction | ons) | В | С | |
| Description of site preparation | costs | | Date costs paid or incur | red Costs | |
| | | | | • | |
| | | | | • | |
| Total of column C amounts from attached list | | | | | |
| 1 Add column C amounts (corporate partners: see instr | , | | _ | 1 | |
| 2 Applicable percentage rate (see instructions) | | | _ | 2 | % |
| 3 Site preparation credit component (multiply line 1 by S corporations, see instructions) | | | | 3 | |

| Sch | edule C – On-site ground | lwater remed | iation credit | compo | nent (see | e instructions |) | | | | |
|---|--|--|--|------------------|---------------------------------|-------------------------------|--|----------|------------|---|----------|
| A Description of groundwater remed | | | remediation co | mediation costs | | Date o | B Date costs paid or incurred (mm-dd-yy) | | C Costs | | |
| | | | | | | | | | • | | - |
| | | | | | | | | | • | | - |
| Total | of column C amounts from | attached list | | | | | | | • | | + |
| | Add column C amounts (co | | | | | | | 4 | + | | + |
| | Applicable percentage rate | | | * | | | | _ | | | % |
| | On-site groundwater remed | | | | | | | | | | 1 |
| | New York S corporations, se | | - | | | | | 6 | | | |
| Sch | edule D – Tangible prope | | | | | | | | | | |
| A Description of qualified property (list items separately) | | | B Principal use | | | C Date placed in service | | e rs) | | E Cost or other basis | |
| | | | | | | | | | | | \perp |
| | | | | | | | | | | | _ |
| | | | | | | | | | | | _ |
| | of column E amounts from | | | | | | | | | | + |
| | Add column E amounts (co. | | | | | | | | + | | |
| | Applicable percentage rate | | | | | | | | | | <u>%</u> |
| | Tentative tangible property | | | | | | | | | | _ |
| | Tangible property compone | | | | | | | | | | |
| | Tangible property compone Tangible property credit con | mponent (enter | the lesser of lir | ne 9a or 9d | c; enter he | re and on line | 14; | | | | |
| 0-1- | see instructions) | | | | | | | | <u> </u> | <i>(()</i> | |
| | edule E - Recapture of c | | - | | | | | y, se | e ins | structions) | |
| Reca | pture of tangible property of | | | | | | | | ı | | |
| | A Description of property | B Date property was placed in service (mm-dd-yy) | C Date property ceased to qualify (mm-dd-yy) | Life (months) | E Unused life (months) | Percentage (col E ÷ col D) | entage Tangible property | | | Recaptured tangible property credit component (column F x column G) | |
| | | | | | | | | | • | | |
| | | | | | | | | | • | | |
| | | | | | | | | | • | | |
| Total | of column H amounts from | attached list | | | | | | | • | | |
| 10 | Recaptured tangible proper | rty credit comp | onent (add co | lumn H am | nounts) | | | 10 | | | П |
| Reca | apture if COC is revoked (| see instructions) | : | | | | | | | | |
| 11a | Net tangible property credit | component pr | eviously allov | ved (see i | nstructions | s) | | 11a | | | |
| 11b | Site preparation credit com | ponent previou | usly allowed | | | | | 11b | | | |
| 11c | On-site groundwater remed | diation credit co | omponent pre | viously a | llowed | | | 11c | | | |
| 12 | Enter line 10 amount or sur | m of lines 11a | through 11c (e | enter here | and on lin | e 17; New Yor | rk | | | | |
| | S corporations, see instructions | ons) | | | | | • | 12 | | | |
| Cred | dit summary (New York S c | | | | | | | | | | |
| 13 | Site preparation credit com | ponent (from lin | ne 3) | | | | | 13 | | | |
| 14 Tangible property credit component (from line 9d) | | | | | | 14 | | | \perp | | |
| 15 On-site groundwater remediation component (from line 6) | | | | | | 15 | | | \perp | | |
| 16 Subtotal (add lines 13, 14, and 15) | | | | | | | | | \perp | | |
| 17 Recapture of credit taken in previous tax years (from line 12) | | | | | | | _ | | \bot | | |
| 18 Net brownfield redevelopment credit (see instructions) | | | | | | | 18 | | | | |



| | nputation of brownfield redevelor ew York S corporations do not comple | | refunded, or credited as an | overp | payment in the next year | |
|--------|---|-------------------------------|-----------------------------------|------------|---------------------------------------|--|
| _ • | Tax due before credits (see instruction | | 19 | | | |
| | Tax credits claimed before the brow | | | | | |
| 21 | Subtract line 20 from line 19 | | 21 | | | |
| | Minimum tax (see instructions) | | | | 22 | |
| | Credit limitation (subtract line 22 from | | | | | |
| | Brownfield redevelopment tax cred | | | | | |
| | Unused brownfield redevelopment | | 27 | | | |
| 23 | · | | 35 | | | |
| 20 | line 24 from line 18) | | 25 | | | |
| | Brownfield redevelopment tax credit | · | | * | 26 | |
| 21 | Brownfield redevelopment tax credi | · | | | | |
| | line 26 from line 25; see instructions) . | | | | · · · · · · · · · · · · · · · · · · · | |
| Part | nership information (see instruction | ons; attach additional sheets | s if necessary using the same for | mat sho | own) | |
| Nam | e of partnership | ship's Ell | N | | | |
| | | | | | | |
| | | Site preparation costs | Tangible property costs | | Groundwater remediation costs | |
| Cos | ts allocated to taxpayer | | | | | |
| | e of partnership | | Partners | hip's Ell | N I | |
| | | | | • | | |
| | | Site preparation costs | Tangible property costs | | Groundwater remediation costs | |
| Cos | ts allocated to taxpayer | | l language property code | | | |
| | e of partnership | | □ | hin's FII | | |
| Nam | e of partitionally | | T divicis | nip 3 En | • | |
| | | Site preparation costs | Tangible property costs | | Groundwater remediation costs | |
| Cos | ts allocated to taxpayer | | | | | |
| | e of partnership | | ● Partners | ship's Ell | N | |
| | | | | | | |
| | | Site preparation costs | Tangible property costs | | Groundwater remediation costs | |
| Cos | ts allocated to taxpayer | | | | | |
| | e of partnership | | Partners | ship's Ell | N | |
| | | | | - | | |
| | | Site preparation costs | ■ Tangible property costs | | Groundwater remediation costs | |
| Cos | ts allocated to taxpayer | | l language property code | | | |
| | e of partnership | | Partners | hin's Ell | | |
| INAIII | e or partifership | | Faithers | ыпр 5 сп | • | |
| | | Site preparation costs | Tangible property costs | | Croundwater remediation costs | |
| _ | | | Tangible property costs | | Groundwater remediation costs | |
| Cos | ts allocated to taxpayer | ++ | | | | |
| _ | | Site preparation costs | Tangible property costs | | Groundwater remediation costs | |
| Tota | al from additional sheet(s) if any | | | | | |
| 28 | Total costs allocated from | Site preparation costs | Tangible property costs | | Groundwater remediation costs | |
| 20 | partnership(s) (enter here and | | | | | |
| | include on lines 1, 4, and 7 | | | | | |
| | as applicable) | 7 | | | | |

