



Claim for Brownfield Redevelopment Tax Credit

CT-611.1**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 must enter tax period: beginning ending

Legal name of corporation filing franchise tax return	Employer identification number (EIN)
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File this form with your franchise tax return. 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 Cleanup Program **on or after June 23, 2008**? Yes ☐ No ☐

If Yes, complete Form CT-611.1 to claim the brownfield redevelopment tax credit. If No, and the site was accepted **prior to June 23, 2008**, do not complete this form; instead use Form CT-611, *Claim for Brownfield Redevelopment Tax Credit, for Qualified Sites Accepted into the Brownfield Cleanup Program Prior to June 23, 2008*, to claim the brownfield redevelopment tax credit.

Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming this credit..... **A** Mark an **X** in the box if you are claiming this credit as a corporate partner (*see instructions*) ☐ **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*). **Attach a copy of the COC.**

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

If applicable, enter the date the COC was transferred pursuant to the transfer or sale of the qualified site. **Attach a copy** of the sale or transfer documentation to this form..... 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 of the qualified site located within an EN-Zone %Are there multiple taxpayers listed on the COC claiming a credit for the qualified site? 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. **Attach** supporting documentation. ☐Will the qualified site be used primarily for manufacturing activities?..... Yes ☐ No ☐**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
Total of column C amounts from attached list		
1 Add column C amounts (<i>corporate partners: see instructions</i>)		1
2 Applicable percentage rate (<i>see instructions</i>)		2 %
3 Site preparation credit component (<i>multiply line 1 by line 2; enter here and on line 13; New York S corporations, see instructions</i>)		3

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Schedule D – Tangible property credit component (see instructions)**Schedule E – Recapture of credit taken in previous tax years** *(attach additional sheets if necessary)*

A	B	C	D	E	F	G	H
Description of property	Date property was placed in service (mm-dd-yy)	Date property ceased to qualify (mm-dd-yy)	Life (months)	Unused life (months)	Percentage (col E ÷ col D)	Tangible property credit component previously allowed	Recaptured tangible property credit component (column F x column G)
							•
							•
							•
Total of column H amounts from attached list							•

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

(New York S corporations do not complete this section)

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

Name of partnership			• Partnership's EIN
Costs allocated to taxpayer.....	• Site preparation costs	• Tangible property costs	• Groundwater remediation costs
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Name of partnership			• Partnership's EIN
Costs allocated to taxpayer.....	• Site preparation costs	• Tangible property costs	• Groundwater remediation costs
Total from additional sheet(s) if any.....	• Site preparation costs	• Tangible property costs	• Groundwater remediation costs
28 Total costs allocated from partnership(s) (enter here and include on lines 1, 4, and 7 as applicable)	• Site preparation costs	• Tangible property costs	• Groundwater remediation costs

