

CT-611

New York State Department of Taxation and Finance

Claim for Brownfield Redevelopment Tax Credit

For Qualified Sites Accepted into the Brownfield Cleanup Program Prior to June 23, 2008

Tax Law - Sections 21, 187-g, 210.33, 1456(q), and 1511(u)

All filers must enter tax period: beginning ending Legal name of corporation filing franchise tax return Employer identification number (EIN) File this form with your franchise tax return. 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? If you answered Yes, complete Form CT-611 to claim the brownfield redevelopment tax credit. If you answered No, and the site was accepted on or after June 23, 2008, do not complete this form; instead use Form CT-611.1 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..... 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)?..... No Yes • If Yes, enter the percent of the qualified site located within an EN-Zone % Schedule B — Site preparation credit component (see instructions) **C** Costs A
Description of site preparation costs Date costs paid or incurred (mm-dd-yy) Total of column C amounts from attached list 1 Add column C amounts % 2 Applicable percentage rate (see instructions) 2. 3 Site preparation credit component (multiply line 1 by line 2; enter here and on line 13; New York

S corporations, see instructions)

Sch	edule C – Tangible prop	erty credit	component	: (see inst	tructions)						
Description of qualified prope (list items separately)			use Date placed (mm-de						E Cost or other basis	S	
									•		
									_		
Ļ											
	I of column E amounts from a									1	
	Add column E amounts							-	4.		
	Applicable percentage rate (se	,						•	5.		%
6	Tangible property credit comp										
<u> </u>	S corporations, see instructions	,						-	6.		
Scr	nedule D — On-site groun	idwater ren	nediation cr	edit coi	mponen	t (see instr					
	A Description of groundwater remediation costs B Date costs paid or (mm-dd-yy,							d or incui	red	C Costs	
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	l of column C amounts from a									1	
	Add column C amounts							-	7.		
	Applicable percentage rate (se	,							8.		%
9	On-site groundwater remediat				•			·			
	New York S corporations, see in	nstructions)						● _	9.		
Cak	adula E. Danastura of	avadit tales		- 4		- - 4	1 - 1 1				
	redule E — Recapture of								essar	ry, see instructions)	
Rec	apture of tangible property	creait comp	C C			s to be in (quaimed	ı use:			
	A Description of property	B Date property was placed in service (mm-dd-yy)	(months)	Unused life (months)	F Percentag (col E ÷ col D)	credit	angible property redit component eviously allowed		Recaptured tangible property credit component (column F x column G)		
									•		
									•		
Tota	l of column H amounts from a	attached list .									
10	Recaptured tangible propert	y credit com	ponent (add co	olumn H ai	mounts)			• <u> </u>	10.		
Rec	apture if COC is revoked (se	e instructions):	•								
11a	Net tangible property credit	component p	reviously allo	wed (see	instruction	ns)		• 1	1a.		
11b	Site preparation credit comp	onent previo	usly allowed					• 1	1b.		
11c	On-site groundwater remedi	ation credit c	omponent pre	eviously a	allowed			• 1	1c.		
12	Enter line 10 amount or sum	of lines 11a	through 11c (enter here	and on lin	e 17; New Y	'ork				
	S corporations, see instruction								12.		
Cre	dit summary (New York S c	corporations o	do not comple	ete this se	ection)						
13	Site preparation credit comp	onent (from li	ne 3)						13.		
14	Tangible property credit com	nponent (from	line 6)						14.		
15	On-site groundwater remedi	ation compo	nent (from line	9)					15.		
16	Subtotal (add lines 13, 14, and	15)							16.		
17	Recapture of credit taken in	previous tax	years (from lin	e 12)					17.		
18	Net brownfield redevelopme	nt credit (see	instructions)					• ·	18.		

	mputation of brownfield red ear (New York S corporations do			ed, ref	unded, or cre	edited as ar	0	verpayment in the next	
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	Tax due before credits (see instructions)								
21								21.	
	Minimum tax (see instructions)							22.	
	•	Credit limitation (subtract line 22 from line 21; if zero or less, enter 0)							
	•	۲,	20.						
24	Brownfield redevelopment tax credit to be used this tax year (enter the lesser of line 18 or line 23;							24	
25	transfer this amount to your franchise tax return)							24.	
25	•	1.	05						
	,	ne 24 from line 18)							
	Brownfield redevelopment tax credit to be refunded (limited to the amount on line 25)							26.	
27	Brownfield redevelopment tax credit to be credited as an overpayment in the next tax year (subtraction 26 from line 25)								
	line 26 from line 25)						• 2	27.	
Par	tnership information (see ins	truct	ons; attach additional sh	eets if r	necessary using	the same for	ma	t shown)	
Nam	ne of partnership					Partnership's I	ΞIN		
			Site preparation costs		Tangible property of	costs		Groundwater remediation costs	
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Nam	ne of partnership					Partnership's I	ΞIN		
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Cos	sts allocated to taxpayer								
Nam	ne of partnership					Partnership's I	ΞIN		
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Cos	sts allocated to taxpayer								
	2. I. 2. 3.		Site preparation costs		Tangible property of	costs	•	Groundwater remediation costs	
Tota	al from additional sheet(s) if any								
			Site preparation costs		Tangible property of	costs	-	Groundwater remediation costs	
28	Total costs allocated from								
	partnership(s) (enter here and								
	include on lines 1, 4, and 7	00							
	as applicable)	28.							