



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 – Article 1, Section 21; Article 9, Section 187-g; Article 9-A, Section 210-B.17; 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) |
|---|--------------------------------------|

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 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.

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.

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 | B | C |
|---|--|-------|
| Description of site preparation costs | Date costs paid or incurred (mm-dd-yy) | Costs |
| | | |
| | | |
| | | |
| Total of column C amounts from attached list | | |
| 1 Add column C amounts (corporate partners: see instructions) | 1 | |
| 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) | 3 | |

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Schedule C – On-site groundwater remediation credit component (see instructions)

| A | B | C |
|---|---|-------|
| Description of groundwater remediation costs | Date costs paid or incurred (mm-dd-yy) | Costs |
| | | |
| | | |
| | | |
| Total of column C amounts from attached list | | |
| 4 Add column C amounts (corporate partners: see instructions) | ● | 4 |
| 5 Applicable percentage rate (see instructions) | ● | 5 % |
| 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 |

Schedule D – Tangible property credit component (see instructions)

| A | B | C | D | E |
|---|---------------|--------------------------------------|-----------------------------|---------------------|
| Description of qualified property (list items separately; see instr.) | Principal use | Date placed in service (mm-dd-yy) | Life (years; see instr.) | Cost or other basis |
| | | | | |
| | | | | |
| | | | | |
| Total of column E amounts from attached list | | | | |
| 7 Add column E amounts (corporate partners: see instructions) | ● | 7 | | |
| 8 Applicable percentage rate (see instructions) | ● | 8 | | % |
| 9a Tentative tangible property component (multiply line 7 by line 8) | ● | 9a | | |
| 9b Tangible property component limitation for the qualified site (see instructions) | ● | 9b | | |
| 9c Tangible property component available for use in the current tax year (see instructions) | ● | 9c | | |
| 9d Tangible property credit component (enter the lesser of line 9a or 9c; enter here and on line 14; see instructions) | ● | 9d | | |

Schedule E – Recapture of credit taken in previous tax years (attach additional sheets if necessary)

Recapture of tangible property credit component for property that ceases to be in qualified use (see instructions)

| 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 | | | | | | | |
| 10 Recaptured tangible property credit component (add column H amounts) | ● | 10 | | | | | |

Recapture if COC is revoked (see instructions)

| | | | | |
|--|---|-----|--|--|
| 11a Net tangible property credit component previously allowed (see instructions) | ● | 11a | | |
| 11b Site preparation credit component previously allowed | ● | 11b | | |
| 11c On-site groundwater remediation credit component previously allowed | ● | 11c | | |
| 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 | | |

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

| | | | | |
|---|---|----|--|--|
| 13 Site preparation credit component (from line 3) | ● | 13 | | |
| 14 Tangible property credit component (from line 9d) | ● | 14 | | |
| 15 On-site groundwater remediation component (from line 6) | ● | 15 | | |
| 16 Subtotal (add lines 13, 14, and 15) | ● | 16 | | |
| 17 Recapture of credit taken in previous tax years (from line 12) | ● | 17 | | |
| 18 Net brownfield redevelopment credit (see instructions) | ● | 18 | | |

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Computation of brownfield redevelopment tax credit used, refunded, or credited as an overpayment in the next year

(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 | |

Partnership information (see instructions; attach additional sheets if necessary using the same format shown)

| | | | |
|---|------------------------|-------------------------|-------------------------------|
| 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) | 28 | | |

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