Department of Taxation and Finance

Claim for Brownfield Redevelopment Tax Credit

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)

CT-611.2

NEW YORK STATE 2025

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 ☐

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 ☐

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 ☐

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	Site owner
Site location – municipality	Site location – county

DEC region ●	Division of Environmental Remediation (DER) site number ●	Date COC was issued

Name of certificate holder(s)	Address of certificate holder(s)	EIN of certificate holder(s) or SSN

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..... ●

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

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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 ☐

F1 If *Yes,* enter the percent (as a decimal rounded to four places) of the qualified site located within an EN-Zone ..... ☐

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	Department of State project identification number

H Will the qualified site be used primarily for manufacturing activities? ..... Yes ☐ No ☐

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 ☐

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 ..... ☐

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 ☐

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 ☐

L Is the project located within a disadvantaged community as defined in section 27-1405 of the ECL? ..... Yes ☐ No ☐

M Is the project being developed as a renewable energy facility site as defined in section 27-1405 of the ECL? .. Yes ☐ No ☐

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 ☐

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.

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
Total from additional form(s), if any		

1	Add column C amounts	**1**	
2	Applicable percentage rate *(from the COC issued for this qualified site. Enter as a decimal rounded to four places)*	**2**	
3	Site preparation credit component *(Multiply line 1 by line 2; enter here and on line 19. New York S corporations see instructions.)*	**3**	

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
Total from additional form(s), if any		

4	Add column C amounts	**4**	
5	Applicable percentage rate *(from the COC issued for this qualified site)*. Enter as a decimal rounded to four places	**5**	
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**	

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
Total from additional form(s), if any				

7	Add column E amounts		**7**	
8	Applicable percentage rate:			
	A Percentage from COC issued *(see instructions)*	**A**		
	Enter .0500 on each applicable line *(see instructions)*			
	B Qualified site is located in a BOA	**B**		
	C Qualified site is to be used primarily for manufacturing activities	**C**		
	D Qualified site is developed as affordable housing	**D**		
	E Qualified site is located within a disadvantaged community	**E**		
	F Qualified site is being developed as a renewable energy facility	**F**		
	Total applicable percentage rate *(add lines A through F; may not exceed .2400)*		**8**	
9	Tentative tangible property component *(multiply line 7 by line 8)*		**9**	
10	Tangible property component limitation for the qualified site *(see instructions)*		**10**	
11	Tangible property component available for use in the current tax year *(see instructions)*		**11**	
12	Tangible property credit component *(enter the lesser of line 9 or line 11 here and on line 21; see instructions)*		**12**	

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 F x column G)*
Total from additional form(s), if any							

13 Recaptured tangible property credit component *(add column H amounts)* ..... • **13**

Recapture if COC is revoked *(see instructions)*

14 Net tangible property credit component previously allowed *(see instructions)* ..... • **14**

15 Site preparation credit component previously allowed ..... • **15**

16 On-site groundwater remediation credit component previously allowed ..... • **16**

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**

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's EIN
A		
B		
C		
D		
E		
F		

Item	C Site preparation credit component	D On-site groundwater remediation credit component	E Tangible property credit component	F Recapture of credit
A				
B				
C				
D				
E				
F				
Total from additional form(s)				

18 Totals of columns C through F...

18

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

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

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