



New York State Department of Taxation and Finance

IT-611

# Claim for Brownfield Redevelopment Tax Credit

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

Tax Law – Sections 21 and 606(dd)

Calendar-year filers, mark an X in the box: ☐

Other filers enter tax period:

beginning  and ending

File a separate Form IT-611 for each Certificate of Completion (COC) with your personal income tax return, Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return	Identifying number as shown on return
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**A** Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield Cleanup Program **prior to** June 23, 2008? ..... **A** Yes ☐ No ☐

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

## Schedule A – Brownfield site identifying information (see instructions, Form IT-611-I, for assistance)

**B** Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming the credit (mm-dd-yyyy) ..... **B**

**C** Enter the following information as listed on the COC issued by DEC for the qualified site; **submit a copy of the COC**.

Site name	Site location	
	Municipality	County
DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued

**D** If applicable, enter the date the COC was transferred pursuant to the transfer or sale of the qualified site (mm-dd-yyyy). **Submit a copy** of the sale or transfer documentation with this form. .... **D**

**E** Is the qualified site for which the COC was issued by the DEC located within an environmental zone (EN-Zone)? ..... **E** Yes ☐ No ☐

**F** If **Yes**, enter the percent of the qualified site located within an EN-Zone ..... **F**  %

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**Schedule B – Credit components** (see instructions)**Part 1 – Site preparation credit component** (see instructions)

<b>A</b> Description of site preparation costs (see instructions)	<b>B</b> Date costs paid or incurred (mm-dd-yyyy; see instr.)	<b>C</b> Costs
		.00
		.00
		.00

- 1 Total of column C amounts from additional list(s), if any ..... **1** .00
- 2 Add column C amounts (include any amount from line 1) ..... **2** .00
- 3 Applicable percentage rate (from Applicable percentage table in the instructions) ..... **3** %
- 4 Site preparation credit component (multiply line 2 by line 3) ..... **4** .00

<b>Partner</b>	<b>5</b>	Enter your share of the site preparation credit component from your partnership(s) .....	<b>5</b>	.00
<b>S corporation shareholder</b>	<b>6</b>	Enter your share of the site preparation credit component from your S corporation(s) .....	<b>6</b>	.00
<b>Beneficiary</b>	<b>7</b>	Enter your share of the site preparation credit component from the estate(s) or trust(s) .....	<b>7</b>	.00
	<b>8</b>	Total site preparation credit component (add lines 4 through 7; see instructions)	<b>8</b>	.00

**Part 2 – Tangible property credit component** (see instructions)

<b>A</b> Description of qualified tangible property (list each item separately; see instr.)	<b>B</b> Principal use (see instructions)	<b>C</b> Date placed in service (mm-dd-yyyy)	<b>D</b> Life (years; see instr.)	<b>E</b> Cost or other basis (see instructions)
				.00
				.00
				.00

- 9 Total of column E amounts from additional list(s), if any ..... **9** .00
- 10 Add column E amounts (include any amount from line 9) ..... **10** .00
- 11 Applicable percentage rate (from Applicable percentage table in the instructions) ..... **11** %
- 12 Tangible property credit component (multiply line 10 by line 11) ..... **12** .00

<b>Partner</b>	<b>13</b>	Enter your share of the tangible property credit component from your partnership(s) .....	<b>13</b>	.00
<b>S corporation shareholder</b>	<b>14</b>	Enter your share of the tangible property credit component from your S corporation(s) .....	<b>14</b>	.00
<b>Beneficiary</b>	<b>15</b>	Enter your share of the tangible property credit component from the estate(s) or trust(s) .....	<b>15</b>	.00
	<b>16</b>	Total tangible property credit component (add lines 12 through 15; see instructions)	<b>16</b>	.00



**Part 3 – On-site groundwater remediation credit component** (see instructions)

<b>A</b> Description of groundwater remediation costs (see instructions)	<b>B</b> Date costs paid or incurred (mm-dd-yyyy; see instr.)	<b>C</b> Costs
		.00
		.00
		.00

**17** Total of column C amounts from additional list(s), if any ..... **17** .00

**18** Add column C amounts (include any amount from line 17) ..... **18** .00

**19** Applicable percentage rate (from Applicable percentage table in the instructions) ..... **19** %

**20** On-site groundwater remediation credit component (multiply line 18 by line 19) ..... **20** .00

<b>Partner</b>	<b>21</b>	Enter your share of the on-site groundwater remediation credit component from your partnership(s) .....	<b>21</b>	.00
<b>S corporation shareholder</b>	<b>22</b>	Enter your share of the on-site groundwater remediation credit component from your S corporation(s) .....	<b>22</b>	.00
<b>Beneficiary</b>	<b>23</b>	Enter your share of the on-site groundwater remediation credit component from the estate(s) or trust(s) .....	<b>23</b>	.00
	<b>24</b>	Total on-site groundwater remediation credit component (add lines 20 through 23; see instructions) .....	<b>24</b>	.00

**25** Brownfield redevelopment tax credit (add lines 8, 16, and 24) ..... **25** .00

**Fiduciaries:** Complete Schedule D.

**Individuals:** Enter the line 25 amount on line 26.

**Schedule C – Partnership, S corporation, estate, and trust information** (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the brownfield redevelopment tax credit from that entity, complete the following information for each partnership, New York S corporation, estate, or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name	Type	Employer ID number

**Schedule D – Beneficiary's and fiduciary's share of credit components and recapture of credit** (see instr.)

<b>A</b> Beneficiary's name (same as on Form IT-205, Schedule C)	<b>B</b> Identifying number	<b>C</b> Share of site preparation credit component	<b>D</b> Share of tangible property credit component	<b>E</b> Share of on-site groundwater remediation credit component	<b>F</b> Share of recapture of credit
Total		.00	.00	.00	.00
		.00	.00	.00	.00
		.00	.00	.00	.00
Fiduciary		.00	.00	.00	.00

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**Schedule E – Computation of credit**

<b>Individuals</b>	<b>26</b>	Enter the amount from line 25 .....	<b>26</b>	.00
	<b>27a</b>	Enter the amount from Schedule D, <i>Fiduciary</i> line, column C ..	<b>27a</b>	.00
<b>Fiduciaries</b>	<b>27b</b>	Enter the amount from Schedule D, <i>Fiduciary</i> line, column D ..	<b>27b</b>	.00
	<b>27c</b>	Enter the amount from Schedule D, <i>Fiduciary</i> line, column E ..	<b>27c</b>	.00
	<b>28</b>	<b>Total brownfield redevelopment tax credit</b> (add lines 26 through 27c; see instructions) .....	<b>28</b>	.00

**Schedule F – Recapture of credit (see instructions)****Tangible property that ceases to be in qualified use (see instructions)**

<b>A</b> Description of property	<b>B</b> Date property was placed in service (mm-dd-yyyy)	<b>C</b> Date property ceased to qualify (mm-dd-yyyy)	<b>D</b> Life (months)	<b>E</b> Unused life (months)	<b>F</b> Percentage (E ÷ D)	<b>G</b> Tangible property credit component previously allowed	<b>H</b> Recaptured tangible property credit component (F × G)
						.00	.00
						.00	.00
						.00	.00

<b>29</b>	Total of column H amounts from additional list(s), if any .....	<b>29</b>	.00
<b>30</b>	Total recapture of credit for tangible property credit component (add column H amounts; include any amount on line 29) .....	<b>30</b>	.00

**Recapture if COC is revoked**

<b>31</b>	Net tangible property credit component previously allowed (see instructions) .....	<b>31</b>	.00
<b>32</b>	Site preparation credit component previously allowed (see instructions) .....	<b>32</b>	.00
<b>33</b>	On-site groundwater remediation credit component previously allowed (see instructions) .....	<b>33</b>	.00
<b>34</b>	Total recapture of brownfield redevelopment tax credit (add lines 30 through 33) .....	<b>34</b>	.00

**Individuals and partnerships:** Enter the line 34 amount on line 35.

**Fiduciaries:** Include the line 34 amount on the *Total* line of Schedule D, column F.

**Schedule G – Summary of recapture of credit (see instructions)**

<b>35</b>	Individual's and partnership's recapture of credit (from line 34) .....	<b>35</b>	.00
<b>36</b>	Beneficiary's share of recapture of credit (see instructions) .....	<b>36</b>	.00
<b>37</b>	Partner's share of recapture of credit (see instructions) .....	<b>37</b>	.00
<b>38</b>	S corporation shareholder's share of recapture of credit (see instructions) .....	<b>38</b>	.00
<b>39</b>	Fiduciaries: enter your share of amount from Schedule D, <i>Fiduciary</i> line, column F .....	<b>39</b>	.00
<b>40</b>	Total (add lines 35 through 39) .....	<b>40</b>	.00

**Individuals:** Enter the line 40 amount and code **171** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.

**Fiduciaries:** Include the line 40 amount on Form IT-205, line 12.

**Partnerships:** Enter the line 40 amount and code **171** on Form IT-204, line 148.

