



Department of Taxation and Finance

# Claim for Brownfield Redevelopment Tax Credit

**IT-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 – Sections 21 and 606(dd)

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

Other filers enter tax period:

beginning  and ending 

Submit this form with Form IT-201, IT-203, IT-204, or IT-205. A separate  
Form IT-611.1 **must** be filed for each Certificate of Completion (COC).

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 **on or after June 23, 2008, and prior to July 1, 2015?** ..... **A** 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 IT-611.2 to claim the credit.

**Note:** See *Exception: under Which form to use* in the instructions.

If you answered No, do **not** complete this form. If the site was accepted **prior to June 23, 2008**, use  
Form IT-611; if the site was accepted **on or after July 1, 2015**, use Form IT-611.2 to claim the credit.

For additional information, see *Which form to use* in the instructions.

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## Schedule A – Brownfield site identifying information (see *instructions, Form IT-611.1-I, for assistance*)

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**B** Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site  
for which you are claiming the credit (mmddyyyy) ..... **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 (mmddyyyy). **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 (as a decimal rounded to four places) of the qualified site located within an EN-Zone .... **F**

**G** 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. **Submit** supporting documentation. .... **G**

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

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



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

A Description of site preparation costs (see instructions)	B Date costs paid or incurred (mmddyyyy; see instr.)	C Costs
		.00
		.00
		.00

1 Total of column C amounts from additional form(s), if any .....	1	.00
2 Add column C amounts (include any amount from line 1) .....	2	.00
3 Applicable percentage (see instructions) .....	3	
4 Site preparation credit component (multiply line 2 by line 3) .....	4	.00

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

**Part 2 – On-site groundwater remediation credit component (see instructions)**

A Description of groundwater remediation costs (see instructions)	B Date costs paid or incurred (mmddyyyy; see instr.)	C Costs
		.00
		.00
		.00

9 Total of column C amounts from additional form(s), if any.....	9	.00
10 Add column C amounts (include any amount from line 9) .....	10	.00
11 Applicable percentage (see instructions) .....	11	
12 On-site groundwater remediation credit component (multiply line 10 by line 11) .....	12	.00

Partner	13	Enter your share of the on-site groundwater remediation credit component from your partnership(s) .....	13	.00
S corporation shareholder	14	Enter your share of the on-site groundwater remediation credit component from your S corporation(s).....	14	.00
Beneficiary	15	Enter your share of the on-site groundwater remediation credit component from the estate(s) or trust(s).....	15	.00
	16	Total on-site groundwater remediation credit component (add lines 12 through 15; see instructions) .....	16	.00



**Part 3 – Tangible property credit component**

A Description of qualified tangible property (list each item separately; see instructions)	B Principal use (see instructions)	C Date placed in service (mmddyyyy)	D Life (years; see instr.)	E Cost or other basis (see instructions)
				.00
				.00
				.00

17 Total of column E amounts from additional form(s), if any ..... **17** ..... .00  
 18 Add column E amounts (include any amount from line 17) ..... **18** ..... .00

19 Applicable percentage (see instructions) ..... **19** ..... .00

20a Tentative tangible property credit component (see instructions) .....	<b>20a</b>	.00
20b Tangible property component limitation for the qualified site (see instructions) .....	<b>20b</b>	.00
20c Tangible property component for use in the current tax year for the qualified site (see instructions) .....	<b>20c</b>	.00
20d Tangible property credit component (see instructions) .....	<b>20d</b>	.00

Partner	<b>21</b>	Enter your share of the tangible property credit component from your partnership(s) .....	<b>21</b>	.00
S corporation shareholder	<b>22</b>	Enter your share of the tangible property credit component from your S corporation(s) .....	<b>22</b>	.00
Beneficiary	<b>23</b>	Enter your share of the tangible property credit component from the estate(s) or trust(s) .....	<b>23</b>	.00
	<b>24</b>	Total tangible property credit component (add lines 20d 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.)**

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



**Schedule E – Computation of credit**

<b>Individuals</b>	<b>26</b> Enter the amount from line 25 .....	<b>26</b>	.00
<b>Fiduciaries</b>	<b>27a</b> Enter the amount from Schedule D, <i>Fiduciary</i> line, column C .....	<b>27a</b>	.00
	<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**

<b>A</b> Description of property	<b>B</b> Date property was placed in service (mmddyyyy)	<b>C</b> Date property ceased to qualify (mmddyyyy)	<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

29 Total of column H amounts from additional form(s), if any .....

**29** .0030 Total recapture of credit for tangible property credit component  
(add column H amounts; include any amount on line 29) .....**30** .00**Recapture if COC is revoked**

31 Net tangible property credit component previously allowed (see instructions).....	<b>31</b>	.00
32 Site preparation credit component previously allowed (see instructions).....	<b>32</b>	.00
33 On-site groundwater remediation credit component previously allowed (see instructions).....	<b>33</b>	.00
34 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)**

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

**Individuals:** Enter the line 40 amount and code **170** 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 **170** on Form IT-204, line 148.