

**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 |
|----------------------------|---------------------------------------|

- 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.

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

| <b>A</b><br>Description of site preparation costs<br>(see instructions) | <b>B</b><br>Date costs paid or<br>incurred<br>(mmddyyyy; see instr.) | <b>C</b><br>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

|                                  |          |  |          |     |
|----------------------------------|----------|--|----------|-----|
| <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 – On-site groundwater remediation credit component** (see instructions)

| <b>A</b><br>Description of groundwater remediation costs<br>(see instructions) | <b>B</b><br>Date costs paid or<br>incurred<br>(mmddyyyy; see instr.) | <b>C</b><br>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

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



**Part 3 – Tangible property credit component**

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

**20a** Tentative tangible property credit component (see instructions) ..... **20a** .00

**20b** Tangible property component limitation for the qualified site (see instructions) ..... **20b** .00

**20c** Tangible property component for use in the current tax year for the qualified site (see instructions) .. **20c** .00

**20d** Tangible property credit component (see instructions) ..... **20d** .00

|                                  |           |   |           |     |
|----------------------------------|-----------|---|-----------|-----|
| <b>Partner</b>                   | <b>21</b> | Enter your share of the tangible property credit component from your partnership(s) .....       | <b>21</b> | .00 |
| <b>S corporation shareholder</b> | <b>22</b> | Enter your share of the tangible property credit component from your S corporation(s) .....     | <b>22</b> | .00 |
| <b>Beneficiary</b>               | <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.)**

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

170003250094



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

|           |   |           |     |
|-----------|---|-----------|-----|
| <b>29</b> | Total of column H amounts from additional form(s), if any .....   | <b>29</b> | .00 |
| <b>30</b> | Total recapture of credit for tangible property credit component<br>(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 **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.

