



Claim for Brownfield Redevelopment Tax Credit

IT-611

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 you answered **Yes**, and the site received a COC **by** December 31, 2017, complete this form to claim the brownfield redevelopment tax credit.
- If you answered **Yes**, and the site received a COC **after** December 31, 2017, do **not** complete this form; instead, use Form IT-611.2 to claim the credit.
- If you answered **No**, do **not** complete this form. If the site was accepted into the Brownfield Cleanup Program **on or after June 23, 2008** and **prior to July 1, 2015**, use Form IT-611.1; if the site was accepted **on or after July 1, 2015**, use Form IT-611.2 to claim the 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 *(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 of the qualified site located within an EN-Zone **F** %



Schedule B – Credit components (see instructions)

Part 1 – Site preparation credit component (see instructions)

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

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 – Tangible property credit component (see instructions)

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

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



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

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

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

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Schedule E – Computation of credit

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

Schedule F – Recapture of credit (see instructions)

Tangible property that ceases to be in qualified use (see instructions)

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

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

Recapture if COC is revoked

31 Net tangible property credit component previously allowed <i>(see instructions)</i>	31	.00
32 Site preparation credit component previously allowed <i>(see instructions)</i>	32	.00
33 On-site groundwater remediation credit component previously allowed <i>(see instructions)</i>	33	.00
34 Total recapture of brownfield redevelopment tax credit <i>(add lines 30 through 33)</i>	34	.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 <i>(from line 34)</i>	35	.00
36 Beneficiary's share of recapture of credit <i>(see instructions)</i>	36	.00
37 Partner's share of recapture of credit <i>(see instructions)</i>	37	.00
38 S corporation shareholder's share of recapture of credit <i>(see instructions)</i>	38	.00
39 Fiduciaries: enter your share of amount from Schedule D, <i>Fiduciary</i> line, column F	39	.00
40 Total <i>(add lines 35 through 39)</i>	40	.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.

