



# Claim for Brownfield Redevelopment Tax Credit

# IT-611

Tax Law - Sections 21 and 606(dd)

2005 calendar-year filers, mark an X in the box:

Other filers enter tax period:

beginning  and ending

File this claim with your personal income tax return, Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return
Address of qualified brownfield site

Identifying number as shown on return

**A** Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the property for which you are claiming the credit..... **A**

**B** Enter the date the *Certificate of Completion* (CoC) was issued by the Department of Environmental Conservation (DEC) for the qualified site or the date the CoC was transferred to you pursuant to the transfer or sale of the qualified site. **Attach a copy** of the certificate to this form..... **B**

**C** 1) Is the property for which the CoC was issued by the DEC located in an environmental zone (EN-Zone)? ... **C1** Yes  No

2) If Yes, enter the percent of qualified property located within an EN-Zone ..... **C2**  .  %

## Schedule A — Credit components

### Part 1 — Site preparation credit component (see instructions)

<b>A</b> Description of site preparation costs	<b>B</b> Date cost paid or incurred (mm/dd/yy)	<b>C</b> Costs

**1** Total of column C amounts from attached list(s), if any ..... **1.**  .

**2** Add column C amounts (include any amount on line 1) ..... **2.**  .

**3** Applicable percentage (from Applicable percentage table on page 3 of the instructions) ..... **3.**  %

**4** Site preparation credit component (multiply line 2 by line 3; fiduciaries, see instructions) ..... **4.**  .

### Part 2 — Tangible property credit component (see instructions)

<b>A</b> Description of qualified property (list each item separately)	<b>B</b> Principal use	<b>C</b> Date placed in service (mm/dd/yy)	<b>D</b> Life (years)	<b>E</b> Cost or other basis

**5** Total of column E amounts from attached list(s), if any ..... **5.**  .

**6** Add column E amounts (include any amount on line 5) ..... **6.**  .

**7** Applicable percentage (from Applicable percentage table on page 3 of the instructions) ..... **7.**  %

**8** Tangible property credit component (multiply line 6 by line 7; fiduciaries, see instructions) ..... **8.**  .



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

A	B	C
Description of groundwater remediation costs	Date cost paid or incurred (mm/dd/yy)	Costs
<b>9</b> Total of column C amounts from attached list(s), if any.....	<b>9.</b>	
<b>10</b> Add column C amounts (include any amount on line 9).....	<b>10.</b>	
<b>11</b> Applicable percentage (from Applicable percentage table on page 3 of the instructions).....	<b>11.</b>	
<b>12</b> On-site groundwater remediation credit component (multiply line 10 by line 11; fiduciaries, see instr.)	<b>12.</b>	
<b>13</b> Brownfield redevelopment tax credit (add lines 4, 8, and 12).....	<b>13.</b>	

**Individuals and partnerships** — Enter the line 13 amount on line 18.

**Schedule B — Partnership, S corporation, estate, and trust information**

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. You must also complete Schedule C, Schedule E, and, if applicable, Schedule D.

Name	Type	Employer ID number

**Schedule C — Partner's, shareholder's, or beneficiary's share of credit** (see instructions)

<b>Partner</b>	<b>14a</b>	Enter your share of the site preparation credit component from your partnership(s) .....	<b>14a.</b>	
	<b>14b</b>	Enter your share of the tangible property credit component from your partnership(s) .....	<b>14b.</b>	
	<b>14c</b>	Enter your share of the on-site groundwater remediation credit component from your partnership(s) .....	<b>14c.</b>	
<b>S corporation shareholder</b>	<b>15a</b>	Enter your share of the site preparation credit component from your S corporation(s) .....	<b>15a.</b>	
	<b>15b</b>	Enter your share of the tangible property credit component from your S corporation(s) .....	<b>15b.</b>	
	<b>15c</b>	Enter your share of the on-site groundwater remediation credit component from your S corporation(s) .....	<b>15c.</b>	
<b>Beneficiary</b>	<b>16a</b>	Enter your share of the site preparation credit component from your estate or trust(s) .....	<b>16a.</b>	
	<b>16b</b>	Enter your share of the tangible property credit component from your estate or trust(s) .....	<b>16b.</b>	
	<b>16c</b>	Enter your share of the on-site groundwater remediation credit component from your estate or trust(s) .....	<b>16c.</b>	
<b>17</b>		<b>Total</b> (add lines 14a through 16c).....	<b>17.</b>	

**Fiduciaries** — See instructions.

**All others** — Enter the line 17 amount on line 19.



**Schedule D — Beneficiary's and fiduciary's share of credit components and recapture of credit**

A Beneficiary's name <i>(same as on Form IT-205, Schedule C)</i>	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					
Fiduciary					

**Schedule E — Computation of credit**

<b>Individuals and partnerships</b>	<b>18</b>	Enter the amount from line 13.....	<b>18.</b>		.	
<b>Partners, S corporation shareholders, beneficiaries</b>	<b>19</b>	Enter the amount from line 17.....	<b>19.</b>		.	
<b>Fiduciaries</b>	<b>20a</b>	Enter the amount from Schedule D, column C, <i>Fiduciary</i> line	<b>20a.</b>		.	
	<b>20b</b>	Enter the amount from Schedule D, column D, <i>Fiduciary</i> line	<b>20b.</b>		.	
	<b>20c</b>	Enter the amount from Schedule D, column E, <i>Fiduciary</i> line	<b>20c.</b>		.	
	<b>21</b>	<b>Total brownfield redevelopment tax credit</b> <i>(add lines 18 through 20c) .....</i>	<b>21.</b>		.	

**Individuals** — Enter the line 21 amount and code **171** on Form IT-201-ATT, line 12, or Form IT-203-ATT, line 12.

**Partnerships** — Enter the line 21 amount on Form IT-204, line 30; see instructions.

**Fiduciaries** — Include the line 21 amount on Form IT-205, line 33.

**Schedule F — Recapture of credit**

A Description of property	B Date property was placed in service <i>(mm/dd/yy)</i>	C Date property ceased to qualify <i>(mm/dd/yy)</i>	D Life <i>(months)</i>	E Unused life <i>(months)</i>	F Percentage <i>(E ÷ D)</i>	G Tangible property credit component	H Recaptured brownfield redevelopment tax credit <i>(F × G)</i>

<b>22</b> Total of column H amounts from attached list(s), if any.....	<b>22.</b>		.	
<b>23</b> Total recapture of credit for tangible property <i>(add column H amounts; include any amount on line 22)</i> .....	<b>23.</b>		.	
<b>24</b> Additional recapture <i>(see instructions)</i> .....	<b>24.</b>		.	
<b>25</b> Total recapture of brownfield redevelopment tax credit <i>(add lines 23 and 24)</i> .....	<b>25.</b>		.	

**Individuals and partnerships** — Enter the line 25 amount on line 26.

**Fiduciaries** — Include the line 25 amount on the *Total* line of Schedule D, column F.

**Schedule G — Summary of recapture of credit**

<b>26</b> Individual's and partnership's recapture of credit <i>(from line 25)</i> .....	<b>26.</b>		.	
<b>27</b> Beneficiary's share of recapture of credit <i>(see instructions)</i> .....	<b>27.</b>		.	
<b>28</b> Partner's share of recapture of credit <i>(see instructions)</i> .....	<b>28.</b>		.	
<b>29</b> S corporation shareholder's share of recapture of credit <i>(see instructions)</i> .....	<b>29.</b>		.	
<b>30</b> Fiduciaries: enter your share of amount from Schedule D, column F, <i>Fiduciary</i> line.....	<b>30.</b>		.	
<b>31</b> Total <i>(add lines 26 through 30; partnerships, see instructions)</i> .....	<b>31.</b>		.	

**Individuals** — Enter the line 31 amount and code **171** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.

**Fiduciaries** — Include the line 31 amount on Form IT-205, line 12.

