



New York State Department of Taxation and Finance

IT-611.1

Claim for Brownfield Redevelopment Tax Credit

For Qualified Sites Accepted into the Brownfield Cleanup Program on or After 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-611.1 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

A Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield Cleanup Program **on or after** June 23, 2008? **A.** Yes No

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

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 *(mm-dd-yyyy)* **B.**

C Enter the following information as listed on the CoC issued by DEC for the qualified site; **attach 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)*. **Attach a copy** of the sale or transfer documentation to 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.** . %

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. **Attach** 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

Please file this original scannable credit form with the Tax Department.



Schedule B – Credit components

Part 1 – Site preparation credit component

A	B	C	
Description of site preparation costs	Date costs paid or incurred (mm-dd-yyyy)	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 (see instructions)..... **3.** %
- 4 Site preparation credit component (multiply line 2 by line 3)..... **4.** .

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

Part 2 – On-site groundwater remediation credit component

A	B	C	
Description of groundwater remediation costs	Date costs paid or incurred (mm-dd-yyyy)	Costs	

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

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



Part 3 – Tangible property credit component

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

17 Total of column E amounts from attached list(s), if any **17.** .

18 Add column E amounts *(include any amount on line 17)*..... **18.** .

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

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

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

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

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

Partner	21	Enter your share of the tangible property credit component from your partnership(s)	21. <input type="text"/> . <input type="text"/>
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S corporation shareholder	22	Enter your share of the tangible property credit component from your S corporation(s)	22. <input type="text"/> . <input type="text"/>
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Beneficiary	23	Enter your share of the tangible property credit component from your estate or trust(s)	23. <input type="text"/> . <input type="text"/>
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	24	Total tangible property credit component <i>(add lines 20d through 23; see instructions)</i>	24. <input type="text"/> . <input type="text"/>
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25 Brownfield redevelopment tax credit *(add lines 8, 16, and 24)* **25.** .

Fiduciaries – Complete Schedule D.

Individuals – Enter the line 25 amount on line 26.

Schedule C – 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.

Name	Type	Employer ID number

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

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

Schedule F – Recapture of credit (see instructions)

Tangible property that ceases to be in qualified use

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

29 Total of column H amounts from attached list(s), if any **29.** .

30 Total recapture of credit for tangible property credit component
(add column H amounts; include any amount on line 29) **30.** .

Recapture if CoC is revoked

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

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

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.

