



New York State Department of Taxation and Finance

IT-611

Claim for Brownfield Redevelopment Tax Credit

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 []

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

Table with 3 columns: 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. [] . [] %



Schedule B – Credit components

Part 1 – Site preparation credit component

A Description of site preparation costs	B Date costs paid or incurred (mm-dd-yyyy)	C 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 rate (from Applicable percentage table in the 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 – Tangible property credit component

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

- 9 Total of column E amounts from attached list(s), if any **9.** .
- 10 Add column E amounts (include any amount on line 9) **10.** .
- 11 Applicable percentage rate (from Applicable percentage table in the instructions) **11.** %
- 12 Tangible property credit component (multiply line 10 by line 11) **12.** .

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



Part 3 – On-site groundwater remediation credit component

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

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

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

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.** .

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

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 (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					
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 **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.

