



Claim for Brownfield Redevelopment Tax Credit

IT-611

Tax Law - Sections 21 and 606(dd)

2007 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
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 brownfield site for which you are claiming the credit..... A
- B Enter the date the CoC was issued by the Department of Environmental Conservation (DEC) for the qualified site. **Attach a copy** of the CoC to this form B
- C Enter the date the CoC was transferred pursuant to the transfer or sale of the qualified site (if applicable). **Attach a copy** of the sale or transfer documentation to this form C
- D Is the qualified site for which the CoC was issued by the DEC located in an environmental zone (EN-Zone)? D Yes No
- E If you marked Yes for item D, enter the percent of the qualified site located within an EN-Zone E . %

Schedule A — Credit components

Part 1 — Site preparation credit component (see instructions, Form IT-611-I, for assistance)

A Description of site preparation costs	B Date costs paid or incurred (mm/dd/yy)	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 (from Applicable percentage table on page 3 of 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"/>

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Part 2 — Tangible property credit component (see instructions)

	A	B	C	D		E
Description of qualified property <i>(list each item separately)</i>		Principal use	Date placed in service <i>(mm/dd/yy)</i>	Life <i>(years)</i>		Cost or other basis
9 Total of column E amounts from attached list(s), if any	9.					
10 Add column E amounts <i>(include any amount on line 9)</i>	10.					
11 Applicable percentage <i>(from Applicable percentage table on page 3 of the instructions)</i>	11.					%
12 Tangible property credit component <i>(multiply line 10 by line 11)</i>	12.					

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

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

	A	B		C
Description of groundwater remediation costs		Date costs paid or incurred <i>(mm/dd/yy)</i>		Costs
17 Total of column C amounts from attached list(s), if any	17.			
18 Add column C amounts <i>(include any amount on line 17)</i>	18.			
19 Applicable percentage <i>(from Applicable percentage table on page 3 of the instructions)</i>	19.			%
20 On-site groundwater remediation credit component <i>(multiply line 18 by line 19)</i>	20.			

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

25 Brownfield redevelopment tax credit *(add lines 8, 16, and 24)*..... **25.** .

Fiduciaries — Complete Schedule C.
Individuals — Enter the line 25 amount on line 26.

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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 D, and, if applicable, Schedule C.

Name	Type	Employer ID number

Schedule C — 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 D — Computation of credit

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

Individuals — Enter the line 28 amount and code **171** on Form IT-201-ATT, line 12, or Form IT-203-ATT, line 12.

Fiduciaries — Include the line 28 amount on Form IT-205, line 33.

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Schedule E — 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/yy)	C Date property ceased to qualify (mm/dd/yy)	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 (see instructions)

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 C, column F.

Schedule F — Summary of recapture of credit

35 Individual's and partnership's recapture of credit (from line 34) **35.** .

36 Beneficiary's share of recapture of credit (see instructions)..... **36.** .

37 Partner's share of recapture of credit (see instructions)..... **37.** .

38 S corporation shareholder's share of recapture of credit (see instructions) **38.** .

39 Fiduciaries: enter your share of amount from Schedule C, column F, *Fiduciary* line..... **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.

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