



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)

2008 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.**

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.**  .  %

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

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**Schedule B — Credit components**

**Part 1 — Site preparation credit component**

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

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

**Part 2 — Tangible property credit component**

<b>A</b> Description of qualified tangible property (list each item separately)	<b>B</b> Principal use	<b>C</b> Date placed in service (mm-dd-yyyy)	<b>D</b> Life (years)	<b>E</b> 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 (from Applicable percentage table on page 4 of the instructions) ..... **11.**  %
- 12 Tangible property credit component (multiply line 10 by line 11) ..... **12.**  .

<b>Partner</b>	<b>13</b>	Enter your share of the tangible property credit component from your partnership(s) .....	<b>13.</b> <input type="text"/> . <input type="text"/>
<b>S corporation shareholder</b>	<b>14</b>	Enter your share of the tangible property credit component from your S corporation(s) .....	<b>14.</b> <input type="text"/> . <input type="text"/>
<b>Beneficiary</b>	<b>15</b>	Enter your share of the tangible property credit component from your estate or trust(s) .....	<b>15.</b> <input type="text"/> . <input type="text"/>
<b>16</b>		Total tangible property credit component (add lines 12 through 15; see instructions)	<b>16.</b> <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 (from Applicable percentage table on page 4 of the instructions)..... **19.**  %

20 On-site groundwater remediation credit component (multiply line 18 by line 19)..... **20.**  .

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

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**Schedule E — Computation of credit**

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

**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.

**Schedule F — Recapture of credit (see instructions)**

**Tangible property that ceases to be in qualified use**

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

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

**Recapture if CoC is revoked**

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

**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)**

<b>35</b> Individual's and partnership's recapture of credit (from line 34) .....	<b>35.</b>		.	
<b>36</b> Beneficiary's share of recapture of credit .....	<b>36.</b>		.	
<b>37</b> Partner's share of recapture of credit .....	<b>37.</b>		.	
<b>38</b> S corporation shareholder's share of recapture of credit .....	<b>38.</b>		.	
<b>39</b> Fiduciaries: enter your share of amount from Schedule D, <i>Fiduciary</i> line, column F .....	<b>39.</b>		.	
<b>40</b> Total (add lines 35 through 39) .....	<b>40.</b>		.	

**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.

