2011

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 ☐

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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 *(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.
S corporation shareholder	6	Enter your share of the site preparation credit component from your S corporation(s)	6.
Beneficiary	7	Enter your share of the site preparation credit component from your estates or trust(s)	7.
	8	Total site preparation credit component *(add lines 4 through 7; see instructions)*	8.

Part 2 — On-site groundwater remediation credit component

A Description of groundwater remediation costs	B Date costs paid or incurred *(mm-dd-yyyy)*	C 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.
S corporation shareholder	14	Enter your share of the on-site groundwater remediation credit component from your S corporation(s)	14.
Beneficiary	15	Enter your share of the on-site groundwater remediation credit component from your estate or trust(s)	15.
	16	Total on-site groundwater remediation credit component *(add lines 12 through 15; see instructions)*	16.

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Part 3 — 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	

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.**	.
S corporation shareholder	**22**	Enter your share of the tangible property credit component from your S corporation(s)	**22.**	.
Beneficiary	**23**	Enter your share of the tangible property credit component from your estate or trust(s)	**23.**	.
	24	Total tangible property credit component *(add lines 20d through 23; see instructions)*	**24.**	.

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									

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Schedule E — Computation of credit

Individuals	**26**	Enter the amount from line 25	**26.**	.
Fiduciaries	**27a**	Enter the amount from Schedule D, *Fiduciary* line, column C	**27a.**	.
	27b	Enter the amount from Schedule D, *Fiduciary* line, column D	**27b.**	.
	27c	Enter the amount from Schedule D, *Fiduciary* 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, *Fiduciary* 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.

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