



Department of Taxation and Finance

Claim for Brownfield Redevelopment Tax Credit
For Qualified Sites Accepted into the Brownfield Cleanup Program
on or After July 1, 2015
Tax Law – Sections 21 and 606(dd)

IT-611.2

All filers must enter tax period:

Table with 2 columns: Beginning (mmdyyyy), Ending (mmdyyyy)

File a separate Form IT-611.2 for each Certificate of Completion (COC) with your Form IT-201, IT-203, IT-204, or IT-205.

Table with 2 columns: 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 July 1, 2015?
If Yes, complete Form IT-611.2 to claim the brownfield redevelopment tax credit. If No, do not complete this form.

Part 1 – Brownfield site identifying information (see instructions)

All filers must complete this part.

- B Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming the credit (mmdyyyy)
C Enter the following information as listed on the COC issued by DEC for the qualified site; submit a copy of the COC.

Table with 4 columns: Site name, Site owner, Site location – municipality, Site location – county, DEC region, Division of Environmental Remediation (DER) site number, Date COC was issued

Table with 3 columns: Name of certificate holder(s), Address of certificate holder(s), EIN or SSN of certificate holder(s)

- D If applicable, enter the date the COC was transferred pursuant to the transfer or sale of the qualified site (mmdyyyy). Submit a copy of the sale or transfer documentation with this form
E Are there multiple taxpayers listed on the COC claiming a credit for the qualified site?
F Is the qualified site for which the COC was issued by the DEC located within an environmental zone (EN-Zone)?
F1 If Yes, enter the percent (as a decimal rounded to four places) of the qualified site located within an EN-Zone

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Part 1 – Brownfield site identifying information (see instructions) (continued)

- G** If you received notification from the Department of State that the qualified site is located in a Brownfield Opportunity Area, mark an **X** in the box. **Submit** supporting documentation **G**
- H** Will the qualified site be used primarily for manufacturing activities? **H** Yes No
- I** Is the qualified site for which the COC was issued by the DEC developed as an affordable housing project as defined in Environmental Conservation Law section 27-1405? **I** Yes No
- I1** If Yes, enter the percent (as a decimal rounded to four places) of the eligible costs included in the calculation of the tangible property credit component **I1**
- J** Are you claiming a credit as an individual (sole proprietor), partnership, estate or trust that earned the credit (not as a partner, shareholder, or beneficiary receiving a share of the credit?) **J** Yes No

If Yes, complete Part 2. If No, do **not** complete Part 2 and continue on to Part 3.

Part 2 – Computation of credit or recapture

Complete this part if you are an individual (sole proprietor), partnership, estate or trust that earned the credit for the qualified site. Do **not** complete this part if you only received a share of the credit from a partnership, New York S corporation, or an estate or trust.

Schedule A – Site preparation credit component (see instructions)

A Description of site preparation costs	B Date costs paid or incurred (mmddyyyy)	C Costs
		.00
		.00
		.00

- | | | |
|---|----------|--|
| 1 Total of column C amounts from additional Form(s) IT-611.2, if any..... | 1 | .00 |
| 2 Add the total of column C and line 1 | 2 | .00 |
| 3 Applicable percentage (see instructions) | 3 | <input style="width: 100px; height: 20px;" type="text"/> |
| 4 Site preparation credit component (multiply line 2 by line 3; see instructions) | 4 | .00 |



Schedule B – On-site groundwater remediation credit component (see instructions)

A Description of groundwater remediation costs	B Date costs paid or incurred (mmddyyyy)	C Costs
		.00
		.00
		.00

5 Total of column C amounts from additional Form(s) IT-611.2, if any	5	.00
6 Add the total of column C and line 5	6	.00
7 Applicable percentage (see instructions)	7	
8 On-site groundwater remediation credit component (multiply line 6 by line 7; see instructions)	8	.00

Schedule C – Tangible property credit component (see instructions)

A Description of qualified property	B Principal use	C Date placed in service (mmddyyyy)	D Life (years)	E Cost or other basis
				.00
				.00
				.00

9 Total of column E amounts from additional Form(s) IT-611.2, if any	9	.00
10 Add the total of column E and line 9	10	.00
11 Applicable percentage (see instructions)	11	
12 Tentative tangible property credit component (multiply line 10 by line 11)	12	.00
13 Tangible property component limitation for the qualified site (see instructions)	13	.00
14 Tangible property component for use in the current tax year for the qualified site (see instructions) ..	14	.00
15 Tangible property credit component (see instructions)	15	.00
16 Brownfield redevelopment tax credit earned (add lines 4, 8, and 15; see instructions)	16	.00

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Schedule D – Recapture of credit taken in previous tax years

Recapture of tangible property credit component for property that ceases to be in qualified use (see instructions)

A Description of qualified property	B Date property was placed in service (mmdyyyy)	C Date property ceased to qualify (mmdyyyy)	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)
						.00	.00
						.00	.00
						.00	.00

17 Total of column H amounts from additional Form(s) IT-611.2, if any	17	.00
18 Total recapture of credit for tangible property credit component (add the total of column H and line 17)	18	.00

Recapture if COC is revoked (see instructions)

19 Net tangible property credit component previously allowed	19	.00
20 Site preparation credit component previously allowed	20	.00
21 On-site groundwater remediation credit component previously allowed	21	.00
22 Total recapture of brownfield redevelopment tax credit (add lines 18 through 21)	22	.00

Individuals: Enter the line 22 amount and code **169** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.

Fiduciaries: Include the line 22 amount on line 25 of Part 4, column D.

Partnerships: Enter the line 22 amount and code **169** on Form IT-204, line 148.



Part 3 – Partnership, S corporation, estate, and trust information

Are you claiming a credit or recapture of credit passed through to you because you are a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust? Yes No

If Yes, complete the following information. If No, do **not** complete this part.

List the name of each partnership, New York S corporation, estate, or trust and the EIN here; for each name, complete columns D through G on the corresponding lines below. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Item	A Name		B Type	C EIN
A				
B				
C				
D				
E				
F				
Item	D Site preparation credit component	E On-site groundwater remediation credit component	F Tangible property credit component	G Recapture of credit
A	.00	.00	.00	.00
B	.00	.00	.00	.00
C	.00	.00	.00	.00
D	.00	.00	.00	.00
E	.00	.00	.00	.00
F	.00	.00	.00	.00
23	Totals from additional Form(s) IT-611.2			
23	.00	.00	.00	.00
24	Totals of columns D through G, and amounts from line 23 (see instructions)			
24	.00	.00	.00	.00



Part 4 – Fiduciaries

An estate or trust **must** complete this part.

	A Share of site preparation credit component	B Share of on-site groundwater remediation credit component	C Share of tangible property credit component	D Share of credit recapture
Totals 25	.00	.00	.00	.00

Beneficiary's and fiduciary's share of credit components and recapture of credit (see instructions)

List the beneficiary's name and identifying number here; for each name, complete columns C through F on the corresponding lines below.

Item	A Beneficiary's name (same as on Form IT-205, Schedule C)			B Identifying number
A				
B				
C				
D				
E				
F				
Item	C Share of site preparation credit component	D Share of on-site groundwater remediation credit component	E Share of tangible property credit component	F Share of credit recapture
A	.00	.00	.00	.00
B	.00	.00	.00	.00
C	.00	.00	.00	.00
D	.00	.00	.00	.00
E	.00	.00	.00	.00
F	.00	.00	.00	.00
26	Totals from additional Form(s) IT-611.2			
26	.00	.00	.00	.00
27	Total of allocated share to beneficiaries (total columns C, D, E, and F and line 26)			
27	.00	.00	.00	.00
28	Fiduciary's share (subtract line 27 from line 25 for each column; see instructions)			
28	.00	.00	.00	.00

