NEW YORK STATE 2025

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:

Beginning *(mmddyyyy)*	Ending *(mmddyyyy)*

Submit this form with Form IT-201, IT-203, IT-204, or IT-205. A separate Form IT-611.2 **must** be filed for each Certificate of Completion (COC).

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 (BCP) **on or after July 1, 2015**? ..... **A** Yes ☐ No ☐

A1 Did the DEC accept this site into the BCP **prior to June 23, 2008**, **and** did the site receive a COC **after** December 31, 2017? ..... **A1** Yes ☐ No ☐

A2 Did the DEC accept this site into the BCP **on or after June 23, 2008**, and **prior to July 1, 2015**, **and** did the site receive a COC **after** December 31, 2019 **and** the site does not meet the **exception** (see ***Exception:*** under ***Which form to use*** in the instructions) ..... **A2** Yes ☐ No ☐

If you answered *Yes* to question A, A1, or A2 complete this form to claim the brownfield redevelopment tax credit.

If you answered *No* to questions A, A1, and A2 do **not** complete this form. If the site was accepted **prior to June 23, 2008**, complete Form IT-611; if the site was accepted **on or after June 23, 2008,** and **prior to July 1, 2015**, complete Form IT-611.1 to claim the credit.

For complete information about the credit form you should use, see *Which form to use* in the instructions.

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 *(mmddyyyy)* ..... **B**

C Enter the following information as listed on the COC issued by DEC for the qualified site; **submit a copy of the COC**.

Site name	Site owner
Site location – municipality	**Site location – county**

DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued

Name of certificate holder	EIN or SSN of certificate holder

Number and street	City	State	ZIP code

Name of certificate holder	EIN or SSN of certificate holder

Number and street	City	State	ZIP code

Name of certificate holder	EIN or SSN of certificate holder

Number and street	City	State	ZIP code

Name of certificate holder	EIN or SSN of certificate holder

Number and street	City	State	ZIP code

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

D If applicable, enter the date the COC was transferred pursuant to the transfer or sale of the qualified site *(mmddyyyy)*. **Submit a copy** of the sale or transfer documentation with this form ..... **D**

E Are there multiple taxpayers listed on the COC claiming a credit for the qualified site? ..... **E** Yes ☐ No ☐

F Is the qualified site for which the COC was issued by the DEC located within an environmental zone (EN-Zone)? **F** Yes ☐ No ☐

F1 If *Yes,* enter the percent (as a decimal rounded to four places) of the qualified site located within an EN-Zone **F1**

G If you received notification from the Department of State that the qualified site is located in a Brownfield Opportunity Area (BOA), enter the following information and submit supporting documentation.

Name of the designated BOA in which the project is located	Department of State project identification number

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 (ECL) 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 Is the qualified site for which the COC was issued by the DEC upside down? *(for the definition of upside down, see* Definitions *in the instructions)* ..... **J** Yes ☐ No ☐

K Is the qualified site for which the COC was issued by the DEC underutilized? *(for the definition of underutilized, see* Definitions *in the instructions)* ..... **K** Yes ☐ No ☐

L 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?) ..... **L** Yes ☐ No ☐
If *Yes*, complete Part 2. If *No*, skip Part 2 and continue on to Part 3. Before you continue to Part 2 or 3, you must answer lines M and N.

M Is the project located within a disadvantaged community as defined in section 27-1405 of the ECL? .. **M** Yes ☐ No ☐

N Is the project being developed as a renewable energy facility site as defined in section 27-1405 of the ECL? **N** Yes ☐ No ☐

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
Total from additional form(s), if any		.00

1 Add column C amounts	**1**	.00
2 Applicable percentage *(see instructions)*	**2**	
3 Site preparation credit component *(multiply line 1 by line 2; see instructions)*	**3**	.00

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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
Total from additional form(s), if any		.00

4	Add column C amounts	**4**	.00
5	Applicable percentage *(see instructions)*	**5**	
6	On-site groundwater remediation credit component *(multiply line 4 by line 5; see instructions)*	**6**	.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
Total from additional form(s), if any				.00

7	Add column E amounts	**7**	.00
8	Applicable percentage:		
	A Percentage from COC issued *(see instructions)*	**A**	
	Enter 5% *(as a decimal rounded to four places)* on each applicable line *(see instr.)*		
	B Qualified site is located in a BOA	**B**	
	C Qualified site is to be used primarily for manufacturing activities	**C**	
	D Qualified site is developed as affordable housing	**D**	
	E Qualified site is located within a disadvantaged community	**E**	
	F Qualified site is being developed as a renewable energy facility	**F**	
	Total applicable percentage *(add lines A through F; for limitation see instructions)*	**8**	
9	Tentative tangible property credit component *(multiply line 7 by line 8)*	**9**	.00
10	Tangible property component limitation for the qualified site *(see instructions)*	**10**	.00
11	Tangible property component for use in the current tax year for the qualified site *(see instructions)*	**11**	.00
12	Tangible property credit component *(see instructions)*	**12**	.00
13	Brownfield redevelopment tax credit earned *(add lines 3, 6, and 12; see instructions)*	**13**	.00

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 *(mmddyyyy)*	C Date property ceased to qualify *(mmddyyyy)*	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
Total from additional form(s), if any							.00

14	Total recapture of credit for tangible property credit component *(add column H amounts)*	**14**	.00

Recapture if COC is revoked *(see instructions)*

15	Net tangible property credit component previously allowed	**15**	.00
16	Site preparation credit component previously allowed	**16**	.00
17	On-site groundwater remediation credit component previously allowed	**17**	.00
18	Total recapture of brownfield redevelopment tax credit *(add lines **14** through 17)*	**18**	.00

Individuals: Enter the line 18 amount and code ***169*** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.
Fiduciaries: Include the line 18 amount on line 21 of Part 4, column D.
Partnerships: Enter the line 18 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			
G			
H			

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
G	.00	.00	.00	.00
H	.00	.00	.00	.00

19 Totals from additional Form(s) IT-611.2

19	.00	.00	.00	.00

20 Totals of columns D through G, and amounts from line 19 *(see instructions)*

20	.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 **21**	.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

22 Totals from additional Form(s) IT-611.2

22	.00	.00	.00	.00

23 Total of allocated share to beneficiaries *(total columns C, D, E, and F and line 22)*

23	.00	.00	.00	.00

24 Fiduciary's share *(subtract line 23 from line **21** for each column; see instructions)*

24	.00	.00	.00	.00