

Brownfield Redevelopment Credit: Beginning Calendar Year 2005

Data Dictionary

Data Label	Data Type	Data Description
Calendar Year	Numeric	Calendar year in which the tax return was filed
Tax Year	Numeric	Tax year of the credit claim; typically the year preceding the calendar year, although extensions and fiscal years may result in claims for a tax year being filed several calendar years later.
Taxpayer Name	Text	Name of the entity earning the credit.
Project Site Code	Text	Brownfield Certificate of Completion (COC) code number per the Department of Environmental Conservation. For a list of COCs issued by the DEC, see the link to "DEC Resources" under Additional Resources.
Project Site Name	Text	Project site name per the Department of Environmental Conservation (DEC).
Notes	Text	<p>1/ Information from amended return that supersedes a previously filed return; original filing removed from public report</p> <p>2/ Credit form not filed so no cost data available; credit data taken from main form; site information taken from a pass-through entity</p> <p>3/ The Department of Environmental Conservation (DEC) accepted this site into the Brownfield Cleanup Program on or after June 23, 2008, but prior to July 1, 2015</p> <p>4/ The Department of Environmental Conservation (DEC) accepted this site into the Brownfield Cleanup Program on or after July 1, 2015</p> <p>5/ Qualified site located in a Brownfield Opportunity Area</p> <p>6/ Negative amounts indicate credit recapture</p> <p>7/ Qualified site developed as an affordable housing project</p> <p>8/ It is not possible to do site-specific costs/credit on how the credit was claimed in the aggregate.</p> <p>9/ Combined entry of multiple sites.</p>

Data Label	Data Type	Data Description
DEC Region	Number	<p>1-9 depending on site location; code assigned by Department of Environmental Conservation corresponding to regions within NYS.</p> <p>1 = Long Island 2 = New York City 3 = Lower Hudson Valley 4 = Capital Region/Northern Catskills 5 = Eastern Adirondacks/Lake Champlain 6 = Western Adirondacks/Eastern Lake Ontario 7 = Central New York 8 = Western Finger Lakes 9 = Western New York</p> <p>For a list of the counties in each region, see the link to “DEC Resources” under Additional Resources.</p>
County	Text	County Name
Municipality	Text	<p>City, town, borough, county, or village name where project is located</p> <p>For the location parameters and site description, see the link to “DEC Resources” under Additional Resources.</p>
En-Zone	Text	<p>Is site located in an Environmental Zone - Yes/No</p> <p>An <i>environmental zone (EN-Zone)</i> is an area designated as such by the Commissioner of Labor. Such areas shall be census tracts that satisfy certain poverty and unemployment metrics.</p>
Site Preparation Component Cost	Numeric	Generally, costs related to the remediation of a brownfield site (cleanup costs). Eligible costs differ depending on a sites date of acceptance in to the Brownfield Cleanup Program.
Site Preparation Component Credit	Numeric	The product of the eligible site preparation costs for the qualified site multiplied by the applicable percentage.
Tangible Property Component Cost	Numeric	Generally, costs related to the redevelopment, such as construction of a building, occurring on a brownfield site. Eligible costs differ depending on a sites date of acceptance in to the Brownfield Cleanup Program.
Tangible Property Component Credit	Numeric	The product of the cost of qualified tangible property multiplied by the applicable percentage. The credit is also subject to varying caps dependent upon a site’s use and the amount of cleanup costs.
OnSite Groundwater Remediation Cost	Numeric	Generally, costs related to the remediation of groundwater on a brownfield site (cleanup costs). Eligible costs differ depending on a sites date of acceptance in to the Brownfield Cleanup Program.
OnSite Groundwater Remediation Credit	Numeric	The product of the on-site groundwater remediation costs multiplied by the applicable percentage.

Data Label	Data Type	Data Description
Total Cost	Numeric	The sum of component costs for the Site Preparation Credit, the Tangible Property Credit, and the OnSite Groundwater Remediation Credit.
Total Credit	Numeric	The sum of component credits for the Site Preparation Credit, the Tangible Property Credit, and the OnSite Groundwater Remediation Credit.