

BROWNFIELD REDEVELOPMENT TAX CREDIT

Taxpayer Name	Project Site Name	DEC Region	County	Municipality	En-Zone	Site Preparation Component		Tangible Property Component		On-site Groundwater Remediation Component		Total Costs	Total Credit
						Costs	Credit	Costs	Credit	Costs	Credit		
<i>2011 Tax Year</i>													
M&T BANK CORPORATION	C828125 River Park Commons - Townhouse	8	Monroe	Rochester	Yes	797,981	159,596	8,798,055	1,759,611	-	-	9,596,036	1,919,207
<i>2012 Tax Year</i>													
1630 DEWEY AVENUE MANAGING MEMBER	C828163 Former Crescent Puritan Laundr	8	Monroe	Rochester	Yes	2,696,839	755,155	14,733,186	2,946,637	-	-	17,430,025	3,701,792
M&T BANK CORPORATION	C828125 River Park Commons - Townhouse	8	Monroe	Rochester	Yes	2,271,785	454,357	18,366,981	3,673,396	-	-	20,638,766	4,127,753
MASTER TF LLC ¹	C241096 Queens West Waterfront Development-0505C	2	Queens	Long Island City	No	9,216,469	2,580,611	88,959,016	8,895,902	-	-	98,175,485	11,476,513
RB-93-1 TRUST & FRANCO	C915207 330 Maple Road Sit	9	Erie	Williamsville	No	2,639,561	263,956	-	-	-	-	2,639,561	263,956
TIAGO HOLDINGS, LLC	C231045 East River Plazz	2	New York	New York	Yes	-	-	6,028,023	1,085,044	-	-	6,028,023	1,085,044
<i>2013 Tax Year</i>													
1133 MANHATTAN AVENUE GP LLC	C224153 1133 Manhattan Avenue LLÇ	2	Kings	Brooklyn	Yes	11,804,591	5,902,296	-	-	-	-	11,804,591	5,902,296
29 FLATBUSH ASSOCIATES, LLC	C224128 29 Flatbush Avenue	2	Kings	Brooklyn	Yes	7,827,678	3,131,071	-	-	-	-	7,827,678	3,131,071
3130 MONROE AVE. ASSOCIATES LLC	C828109 Speedy's Cleaners	8	Monroe	Pittsford	No	-	-	8,550	856	-	-	8,550	856
364 BRIDGE STREET LLC	C224134 368 Bridge Street	2	Kings	Brooklyn	Yes	1,950,711	780,284	164,263,059	7,905,967	694,618	273,847	166,898,388	8,960,119
39 SKILLMAN STREET LLC	C224156 Former East Coast Industrial Uniform	2	Kings	Brooklyn	Yes	153,150	42,862	2,738,630	492,953	106,329	66,400	2,998,109	602,235
7 RENAISSANCE LLC	C360073 221 Main Street	3	Westchester	White Plains	Yes	-	-	627,411	125,482	-	-	627,411	125,482
AVENUE U PARTNERS LLC	C224126 Foundation for Torah Studies	2	Kings	Brooklyn	Yes	-	-	604,068	120,814	-	-	604,068	120,814
BRE LINCOLN AVENUE LLC	C633068 Former Tri-State Industrial Laundries Sitè	6	Oneida	Utica	Yes	-	-	-	-	228,374	50,242	228,374	50,242
BTM DEVELOPMENT PARTNERS, LLC	C203015 Gateway Center at Bronx Terminal Market, Eastern	2	Bronx	Bronx	No	-	-	1,521,332	152,133	-	-	1,521,332	152,133
CFS-ATI LLC	C360090 Halstead-Quinn/ATI Tank Farm	3	Westchester	Yonkers	Yes	2,942,681	529,683	-	-	-	-	2,942,681	529,683
COLLINS YONKERS II LLC	C360071 Yonkers Parcels B and C	3	Westchester	Yonkers	Yes	-	-	418,194	75,275	-	-	418,194	75,275
COURTLANDT CRESCENT ASSOCIATES LP	C203058 Courtlandt Crescent	2	Bronx	Bronx	Yes	-	-	57,821,704	10,407,907	-	-	57,821,704	10,407,907
DELTA-SONIC CARWASH SYSTEMS, INC.	C915256 348 Langner Road Sitè	9	Erie	West Seneca	No	857,214	342,886	5,585,634	558,563	-	-	6,442,848	901,449
DESTINY USA HOLDINGS, LLC/PYRAMID COMPANY OF ONONDAGA	C724104 Oil City/Carousel Center-Phase 1	7	Onondaga	Syracuse	No	16,112,681	8,056,341	32,577,967	3,257,797	-	-	32,577,967	3,257,797
DURST PYRAMID LLC	C231062 Mid Block #57 Project	2	New York	New York	Yes	-	-	-	-	1,997,616	998,808	18,110,297	9,055,149
ERIE HARBOR, LLC	C828125 River Park Commons-Townhouse	8	Monroe	Rochester	Yes	-	-	132,958	23,932	-	-	132,958	23,932
FB ORANGETOWN LLC	C344073 Orangeburg Common's	3	Rockland	Orangeburg	No	7,881,423	1,970,356	21,046,970	2,104,697	-	-	28,928,393	4,075,053
FLEXO TRANSPARENT INC.	C915228 1132-1146 Seneca Street	9	Erie	Buffalo	Yes	-	-	151,625	27,293	-	-	151,625	27,293
FULLER PARTNERS LLC	C401055 136 Fuller Road	4	Albany	Albany	Yes	-	-	1,810,786	325,942	919,671	229,918	2,730,457	555,860
GENESEE HAMILTON LP	C828124 River Park Commons Towe	8	Monroe	Rochester	Yes	-	-	1,755	316	-	-	1,755	316
GREENPAC HOLDING LLC	C932150 Former Mill No. 2	9	Niagara	Niagara Falls	Yes	1,042,656	281,517	226,814,516	40,826,613	-	-	227,857,172	41,108,130
HARBOR DISTRICT ASSOCIATES, LLC	C915262 125 Main Street Sid	9	Buffalo	Buffalo	Yes	5,647,363	1,581,262	21,628,225	2,162,823	-	-	27,275,588	3,744,085
HARBOR SQUARE, LLC	C360091 The Harbor Square	3	Westchester	Ossining	Yes	183,589	33,046	-	-	-	-	183,589	33,046
HEATHCOTE CORNERS II, LLC	C360114 Heathcote Corners	3	Westchester	Scarsdale	No	38,611	19,306	3,467,193	416,063	-	-	3,505,804	436,369
LC MAIN, LLC	C360073 221 Main Stree	3	Westchester	White Plains	Yes	-	-	2,044,984	408,997	-	-	2,044,984	408,997
LIC RES HOLDINGS LLC	C241098 OCA LIC 5th Street Mixed-Use Housing	2	Queens	Queens	No	-	-	45,067,290	4,506,729	-	-	45,067,290	4,506,729
MAIN STREET LOFTS YONKERS LLC	C360076 Main/Hudson/Hawthorne Sit	3	Westchester	Yonkers	Yes	-	-	178,726	32,171	-	-	178,726	32,171
MASTER TF LLC	C241095 Queens West Waterfront Development-0505C	2	Queens	Long Island City	No	2,829,536	792,270	231,175,719	23,117,572	-	-	234,005,255	23,909,842
MASTER TF LLC	C241096 Queens West Waterfront Development-0505C	2	Queens	Long Island City	No	1,984,797	555,743	-	-	-	-	1,984,797	555,743
NEW WAVERLY AVENUE ASSOCIATES	C360108 Former M. Argueso and Compan	3	Westchester	Mamaroneck	No	1,435,339	358,835	-	-	419,150	104,788	1,854,489	463,623
NIAGARA TRANSFORMER CORP.	C915234 Niagara Transformer Corporat	9	Erie	Cheektowaga	No	1,600	432	10,741,370	1,074,137	-	-	10,742,970	1,074,569
PROSPECT COURT HOUSING LLC	C203045 Prospect Court Sitè	2	Bronx	Bronx	Yes	98,331	49,166	17,130,167	3,426,033	-	-	17,228,498	3,475,199
PS 6 LIMITED PARTNERSHIP	C360119 33 Ashburton Avenud	3	Westchester	Yonkers	Yes	12,563,989	6,281,995	-	-	-	-	12,563,989	6,281,995
R. J. DORSCHER CORP.	C828134 Former Steve Joy's Sunoco	8	Monroe	Rochester	No	9,504	950	2,761	276	-	-	12,265	1,226
RICHMOND HILL HOUSING 2 LIMITED PARTNERSHIP	C241103 Uniforms For Industry	2	Queens	Richmond Hill	No	-	-	30,560,400	3,056,040	-	-	30,560,400	3,056,040
RICHMOND HILL HOUSING LIMITED PARTNERSHIP	C241103 Uniforms For Industry	2	Queens	Richmond Hill	No	-	-	13,625,373	1,362,537	-	-	13,625,373	1,362,537
RIVER PLACE II HOLDINGS II LLC	C231012 River Place II West 42nd Street Gas Work	2	New York	New York	Yes	-	-	1,835,615	330,411	-	-	1,835,615	330,411
ROLLING FRITO-LAY SALES LP	C224133 Frito Lay	2	Kings	Brooklyn	Yes	15,546,928	3,420,323	-	-	-	-	15,546,928	3,420,323
SB 1800 LLC	C203046 1800 Southern Boulevard	2	Bronx	Bronx	Yes	-	-	82,589	16,517	-	-	82,589	16,517
SBD HOLDINGS I INC.	C915230 Buffalo Color Corporation Site, Areas A&B	9	Erie	Buffalo	Yes	3,148,410	787,102	-	-	6,259,384	1,564,846	9,407,794	2,351,948
SBD HOLDINGS I INC.	C915231 Buffalo Color Corporation Site, Area C	9	Erie	Buffalo	Yes	-	-	-	-	39,102	9,775	39,102	9,775
SBD HOLDINGS I INC.	C915232 Buffalo Color Corporation Site, Area E	9	Erie	Buffalo	Yes	-	-	-	-	206,920	51,730	206,920	51,730
SENECA MARKET I, LLC	C849004 Seneca Market 1, LLC	8	Schuyler	Watkins Glen	Yes	-	-	67,090	6,709	-	-	67,090	6,709
SOUTH HILL BUSINESS CAMPUS, LLC	C755012 Former Aviontm Facilit	7	Tompkins	Ithaca	No	-	-	214,116	21,412	53,949	5,395	268,065	26,807
SPHERE DEVELOPMENT LLC	C622031 Skinner Automotivè	6	Herkimer	Village of Herkimer	No	23,767	5,942	-	-	9,666	2,417	33,433	8,359
THE WIRE MILL, LLC	C360065 Former Hudson Wire Company	3	Westchester	Ossining	Yes	-	-	217,324	39,118	-	-	217,324	39,118
TIAGO HOLDINGS, LLC	C231045 East River Plazz	2	New York	New York	Yes	-	-	2,938,778	528,980	-	-	2,938,778	528,980
VIA VERDE HOMES LLC	C203043 New Housing New York Legacy Project	2	Bronx	Bronx	Yes	-	-	-	-	41,315	11,568	41,315	11,568
WEST END ENTERPRISES, LLC	C231043 West 61st Street (Track 1 Area)	2	New York	New York	No	-	-	103,676	12,441	-	-	103,676	12,441
TOTAL						111,707,184	39,137,363	1,034,091,816	125,286,116	10,966,094	3,369,734	1,156,765,094	167,793,213

Chapter 390 of the Laws of 2008 requires the Tax Department to produce a *Brownfield Credit Report*¹ by January 31st of each year. The mandate requires the Department to include the name of each taxpayer claiming the brownfield redevelopment tax credit, the remediated brownfield credit for real property taxes, or the environmental remediation credit, the amount of credit earned, and information identifying the brownfield project generating the credit. The Tax Department is also authorized to include any other information that it deems useful in analyzing the effects of the program.

In instances where the credit is earned by a pass-through entity such as a limited liability company (LLC), a partnership, or an S corporation, information will only be reported for the entity; names of individual members of the LLC, partners, or S corp shareholders will not be reported. Because the credit is fully refundable, the amount of credit earned is equal to the impact on the state financial plan.

Data for the report come directly from returns filed in the previous calendar year. Therefore, several caveats are in order:

- A) The data appear exactly as reported by the taxpayer. No validations or error corrections were performed by the Department.
- B) Likewise, the information represents the taxpayer's position on the return as filed and does not reflect any adjustments made either during return processing or in the course of an audit.
- C) Reporting is limited to the entity earning credit as determined by the credit forms filed with the tax return.
- D) The actual amount of credit claimed during the period covered by this report may exceed what is reported here. This can occur if recipients of credit from pass-through entities file returns claiming credit, but the entity has not yet filed a return.
- E) The report covers returns reported by the Tax Department during the period of January 1, 2014 through December 31, 2014. Generally, this period covers the 2013 tax year. However, as a result of statutorily-permitted filing extensions and differing fiscal years, some returns for tax years prior to 2013 could be filed in 2014 and some 2013 tax year returns will not be filed until 2015.
- F) Amounts do not necessarily represent finished projects. Some of these projects may be works-in-progress. The clean-up components are available for 5 years, and the property component is available for 10 years.
- G) In the 2010, 2011, and 2012 tax years, taxpayers are required to defer amounts of credits used and refunded that in the aggregate exceed \$2 million. Excess brownfield credits deferred will be available as follows: 50% of total deferred allowed in 2013; 75% of remaining credit allowed in 2014; all remaining credit allowed in 2015.

¹The Department of Environmental Conservation (DEC) accepted this site into the Brownfield Cleanup Program on or after June 23, 2008.

²Taxpayer filed amended tax year 2012 return in calendar year 2014. This data supersedes previously reported data.

³Section 171-r of the Tax Law

REMIEDIATED BROWNFIELD CREDIT FOR REAL PROPERTY TAXES

Taxpayer Name	Project Site Name	DEC Region	County	Municipality	En-Zone	Credit Claimed
<i>2011 Tax Year</i>						
						<i>None received in 2014 calendar year</i>
<i>2012 Tax Year</i>						
						<i>None received in 2014 calendar year</i>
<i>2013 Tax Year</i>						
7 RENAISSANCE LLC	C360073 221 Main Street	3	Westchester	White Plains	Yes	172,012
AUBURN COMMUNITY HOTEL LP	C706017 Auburn Community Hotel Projec	7	Cayuga	Auburn	Yes	977
BTM DEVELOPMENT PARTNERS, LLC	C203015 Gateway Center at Bronx Terminal Market, Easter	2	Bronx	Bronx	No	329,956
FB ORANGETOWN LLC	C344073 Orangeburg Common	3	Rockland	Orangeburg	No	5,900
FLUSHING TOWN CENTER LP	C241078, C241051, C241079 Flushing Town Center LP	2	Queens	Flushing	No	200,086
FULLER PARTNERS LLC	C401055 136 Fuller Road	4	Albany	Albany	Yes	197,587
GREENPAC HOLDING LLC	C932150 Former Mill No. 2	9	Niagara	Niagara Falls	Yes	287,773
LC MAIN, LLC	C360073 221 Main Street	3	Westchester	White Plains	Yes	1,917,366
MIKE BASIL MOTORS INC.	C932130 6157 South Transit Road Site	9	Niagara	Lockport	No	3,295
RIVER PLACE II HOLDINGS II LLC	C231012 River Place II West 42nd Street Gas Works	2	New York	New York	Yes	619,074
SOUTH HILL BUSINESS CAMPUS, LLC	C755012 Former Axiom Facility	7	Tompkins	Ithaca	No	23,939
TOTAL						3,757,965

ENVIRONMENTAL REMEDIATION INSURANCE CREDIT

Taxpayer Name	Project Site Name	DEC Region	County	Municipality	En-Zone	Credit Claimed
<i>None received in 2014 calendar year</i>						
TOTAL						

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In instances where the credit is earned by a pass-through entity such as a limited liability company (LLC), a partnership, or an S corporation, information will only be reported for the entity; names of individual members of the LLC, partners, or S corp shareholders will not be reported. Because the credit is fully refundable, the amount of credit earned is equal to the impact on the state financial plan.

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- A) The data appear exactly as reported by the taxpayer. No validations or error corrections were performed by the Department.
- B) Likewise, the information represents the taxpayer's position on the return as filed and does not reflect any adjustments made either during return processing or in the course of an audit.
- C) Reporting is limited to the entity earning credit as determined by the credit forms filed with the tax return.
- D) The actual amount of credit claimed during the period covered by this report may exceed what is reported here. This can occur if recipients of credit from pass-through entities file returns claiming credit, but the entity has not yet filed a return.
- E) The report covers returns received by the Tax Department during the period of January 1, 2014 through December 31, 2014. Generally, this period covers the 2013 tax year. However, as a result of statutorily-permitted filing extensions and differing fiscal years, some returns for tax years prior to 2013 could be filed in 2014 and some 2013 tax year returns will not be filed until 2015.
- F) The real property tax credit is available for 10 years. The environmental remediation insurance credit is available once.
- G) In the 2010, 2011, and 2012 tax years, taxpayers are required to defer amounts of credits used and refunded that in the aggregate exceed \$2 million. Excess brownfield credits deferred will be available as follows: 50% of total deferred allowed in 2013; 75% of remaining credit allowed in 2014; all remaining credit allowed in 2015.

¹Section 171-r of the Tax Law