

BROWNFIELD REDEVELOPMENT TAX CREDIT

Taxpayer Name	Project Site Name	DEC				Site Preparation Component		Tangible Property Component		On-site Groundwater Remediation Component		Total Costs	Total Credit	
		Region	County	Municipality	En-Zone	Costs	Credit	Costs	Credit	Costs	Credit			
<u>2004 Tax Year</u>														
	None received in 2005-7 calendar years													
<u>2005 Tax Year</u>														
	None received in 2005-7 calendar years													
<u>2006 Tax Year</u>														
2530 HAMBURG TURNPIKE, LLC	C915191 2530 Hamburg Turnpike Site	9	Erie	Lackawanna	Yes	307,653	61,530	1,515,822	303,164	-	-	1,823,475	364,694	
432 NORTH FRANKLIN PROPERTIES, LLC	C734089 432 North Franklin Street	7	Onondaga	Syracuse	No	353,240	35,324	3,238,745	323,875	-	-	3,591,985	359,199	
BRONX PARKVIEW ASSOCIATES, LLC	C203014 Parkview Commons	2	Bronx	Bronx	Yes	2,068,071	413,614	21,046,591	4,209,318	-	-	23,114,662	4,622,932	
CL DEVELOPMENT OF BALDWINSVILLE, LLC	C734085 Rick's Auto Redevelopment	7	Onondaga	Baldwinsville	No	418,740	50,249	551,246	66,150	199,188	23,903	1,169,174	140,302	
DERMOT CLINTON GREEN, LLC	C231011 Clinton Green Development Project	2	New York	New York	Yes	4,292,315	858,463	-	-	-	-	4,292,315	858,463	
KRG USC ASSOCIATES-1, LLC	C915185 Buffalo Lakeside Commerce Park	9	Erie	Buffalo	No	1,440,553	144,055	7,141,804	714,180	-	-	8,582,357	858,235	
LC MAIN, LLC	C360073 221 Main Street	3	Westchester	White Plains	Yes	3,935,941	787,188	69,229,728	13,845,946	-	-	73,165,669	14,633,134	
REHC 5, LLC	C907029 Former Ames/Hills Plaza	9	Chautauqua	Jamestown	Yes	363,500	65,430	8,820,552	1,587,699	-	-	9,184,052	1,653,129	
ROUTE 20/20, LLC	C645032 Former Potsdam Feed & Coal, Inc. Site	6	St. Lawrence	Potsdam	No	68,822	6,882	-	-	-	-	68,822	6,882	
ROUTE 20/20, LLC	C734090 1915 Erie Boulevard East (Former Carbacio Auto)	7	Onondaga	Syracuse	Yes	29,105	5,239	-	-	-	-	29,105	5,239	
ROUTE 20/20, LLC	C356032 10 East Chester Street	3	Ulster	Kingston	No	793,982	79,398	-	-	-	-	793,982	79,398	
ROUTE 20/20, LLC	C734088 American Bag and Metal	7	Onondaga	Syracuse	No	1,059,473	105,947	-	-	-	-	1,059,473	105,947	
STELLA IRELAND ROAD ASSOCIATES, LLC	C704041 Former Endicott Johnson-Ranger Paracord	7	Broome	Johnson City	No	1,985,830	198,583	-	-	-	-	1,985,830	198,583	
TOTAL						17,117,225	2,811,902	111,544,488	21,050,332	199,188	23,903	128,860,901	23,886,137	

Part BB of Chapter 56 of the Laws of 2015 amends Section 171-r to require the Tax Department to produce a supplemental *Brownfield Credit Report* by January 31, 2016 containing the credits claimed for the years 2005, 2006, and 2007. 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 insurance 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.

REMEDIATED BROWNFIELD CREDIT FOR REAL PROPERTY TAXES

Taxpayer Name	Project Site Name	DEC Region	County	Municipality	En-Zone	Credit Claimed
<u>2004 Tax Year</u>	<i>None received in 2005-7 calendar years</i>					
<u>2005 Tax Year</u>	<i>None received in 2005-7 calendar years</i>					
<u>2006 Tax Year</u>	<i>None received in 2005-7 calendar years</i>					
TOTAL						

ENVIRONMENTAL REMEDIATION INSURANCE CREDIT

Taxpayer Name	Project Site Name	DEC Region	County	Municipality	En-Zone	Credit Claimed
<u>2004 Tax Year</u>	<i>None received in 2005-7 calendar years</i>					
<u>2005 Tax Year</u>	<i>None received in 2005-7 calendar years</i>					
<u>2006 Tax Year</u>	<i>None received in 2005-7 calendar years</i>					
TOTAL						

Part 88 of Chapter 56 of the Laws of 2015 amends Section 171-r to require the Tax Department to produce a supplemental *Brownfield Credit Report* by January 31, 2016 containing the credits claimed for the years 2005, 2006, and 2007. 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 insurance 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.

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- 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 real property tax credit is available for 10 years. The environmental remediation insurance credit is available once.