

Brownfield Redevelopment Report

Developers of brownfield sites are required to file an annual report with the Tax Department. The report must include the amounts of state and local taxes generated by the activities of the businesses and employees operating on the brownfield site. If the actual amounts are unavailable, a developer may provide estimates. The department is implementing the reporting requirement using Form DTF-70 for periods beginning December 1, 2008.

Developers are generally defined as taxpayers who have executed a Brownfield Cleanup Agreement (BCA) with the Department of Environmental Conservation (DEC) and have been issued or are expected to be issued a Certificate of Completion (COC), or taxpayers that have purchased or acquired a qualified site for which a COC has been issued from an unrelated party.

A developer must compile the required information from any lessees and other developers and combine the information with its own to produce one report for the qualified site. In cases where there are multiple developers on the same site, the report must be completed by only one of the developers, but it must contain information for all activity on the site by all developers and lessees.

The report is first due within one year after the execution of the BCA and for 11 years thereafter. The annual reporting period covers all activity occurring on the site from December 1 through November 30 of the following year. The report is due by December 31 of each year. If a developer would like to request an alternate reporting period, the request should be submitted to the address below.

Starting date of report (mm-dd-yyyy)	Ending date of report (mm-dd-yyyy)
12-01-2011	11-30-2012

Part 1 - Site identifying information

Name of developer completing report NF-3rd ASSOCIATES, LLC		
Names of all other developers (attach additional sheets if necessary)		
Division of Environmental Remediation site number C932127	Site name 2250 FACTORY OUTLET BOULEVARD SITE	DEC region 9
Site location - include street address, municipality, and county 2250 FACTORY OUTLET BOULEVARD TOWN OF NIAGARA COUNTY OF NIAGARA		
Date BCA executed (mm-dd-yyyy) 12-29-2006	Date COC issued (mm-dd-yyyy) 12-13-2007	Date COC sold or transferred (if applicable) (mm-dd-yyyy)

- A. Mark an **X** in the box if the site is located in an EN-Zone _____
 If Yes, enter the percent of the qualified site located within an EN-Zone _____ %
- B. Mark an **X** in the box if the site is located in a Brownfield Opportunity Area _____
- C. Will the site be used/is the site used primarily for manufacturing activities? Yes No **X**
- D. Has the use of the property changed since the last report? (If Yes, list new use below) Yes No **X**

Send your report or request to: NYS TAX DEPARTMENT
 OTPA - BROWNFIELD REPORTING UNIT
 W A HARRIMAN CAMPUS
 ALBANY NY 12227



Has any new development occurred on the property since the last report? (If Yes, describe below) Yes ___ No X

Part 2 - Tax information

For each applicable tax article or type below, list the actual or estimated amount of tax generated by the activities of the businesses and employees operating on the brownfield site. If the businesses were subject to the tax, but did not generate tax revenue, enter 0. If the business were not subject to the tax, enter *N/A*.

	Actual or Estimated <i>(mark an X in one)</i>	Amount
State taxes		
Article 9 - Corporation Tax	___ ___	
Article 9-A - Franchise Tax on Business Corporations	___ ___	N/A
Article 11 - Tax on Mortgages	___ ___	N/A
Article 13 - Tax on Unrelated Business Income	___ ___	N/A
Article 22 - Personal Income Tax	<u>X</u> ___	34,447.
Article 28 - Sales and Compensating Use Taxes	___ ___	N/A
Article 29 - Taxes authorized for cities, counties, and school districts	___ ___	N/A
Article 30 - City Personal Income Tax	___ ___	N/A
Article 31 - Real Estate Transfer Tax	___ ___	N/A
Article 32 - Franchise Tax on Banking Corporations	___ ___	N/A
Article 33 - Franchise Tax on Insurance Corporations	___ ___	N/A
Article 33-A - Tax on Independently Procured Insurance	___ ___	N/A
Article 33-B - Tax on Real Estate Transfers in Towns	___ ___	N/A
Local taxes		
Any Real Property Taxes	<u>X</u> ___	124,358.
New York City Unincorporated Business Taxes	___ ___	N/A
New York City Business Taxes	___ ___	N/A
New York City Real Property Transfer Taxes	___ ___	N/A
New York City Mortgage Taxes	___ ___	N/A