



# DTF-70

(12/08)

New York State Department of Taxation and Finance

## 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)
08/08/2005	11/30/2009

### Part 1 – Site identifying information

Name of developer completing report Duke Realty Construction, Inc.		
Names of all other developers (attach additional sheets if necessary) Duke HN New York, LLC 257 West Genesee, LLC		
Division of Environmental Remediation site number See Attached Statement	Site name See Attached Statement	DEC region Nine
Site location – include street address, municipality, and county See Attached Statement for Parcel Description, City of Buffalo, Erie County		
Date BCA executed (mm-dd-yyyy) See Attached	Date COC issued (mm-dd-yyyy) See Attached	Date COC sold or transferred (if applicable) (mm-dd-yyyy) N/A

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 ..... 100.00 %

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

D. Has the use of the property changed since the last report? (If Yes, list new use below) ..... Yes  No

The commercial office building and related improvements constructed on the site have been 100% leased to

Health Now New York, Inc. since August 1, 2007.

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



67001090094

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

Developer invested over \$100 million in the environmental remediation of this Brownfield site and construction of a  
 467,000 sq. ft. commercial office building and related improvements on this site since executing the Brownfield Clean-up  
 Agreements.

**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 businesses were not subject to the tax, enter *N/A*.

	Actual or Estimated (mark an X in one)		Amount
<b>State taxes</b> - See attached statement for breakdown between developer and lessee			
Article 9 - Corporation Tax	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$ 486
Article 9-A - Franchise Tax on Business Corporations	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$ 61,330
Article 11 - Tax on Mortgages	<input type="checkbox"/>	<input type="checkbox"/>	N/A
Article 13 - Tax on Unrelated Business Income	<input type="checkbox"/>	<input type="checkbox"/>	N/A
Article 22 - Personal Income Tax	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$ 20,031
Article 28 - Sales and Compensating Use Taxes	<input type="checkbox"/>	<input type="checkbox"/>	N/A
Article 29 - Taxes authorized for cities, counties, and school districts	<input type="checkbox"/>	<input type="checkbox"/>	N/A
Article 30 - City Personal Income Tax	<input type="checkbox"/>	<input type="checkbox"/>	N/A
Article 31 - Real Estate Transfer Tax	<input type="checkbox"/>	<input type="checkbox"/>	N/A
Article 32 - Franchise Tax on Banking Corporations	<input type="checkbox"/>	<input type="checkbox"/>	N/A
Article 33 - Franchise Tax on Insurance Corporations	<input type="checkbox"/>	<input type="checkbox"/>	N/A
Article 33-A - Tax on Independently Procured Insurance	<input type="checkbox"/>	<input type="checkbox"/>	N/A
Article 33-B - Tax on Real Estate Transfers in Towns	<input type="checkbox"/>	<input type="checkbox"/>	N/A
<b>Local taxes</b>			
Any Real Property Taxes	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$ 5,302,350
New York City Unincorporated Business Taxes	<input type="checkbox"/>	<input type="checkbox"/>	N/A
New York City Business Taxes	<input type="checkbox"/>	<input type="checkbox"/>	N/A
New York City Real Property Transfer Taxes	<input type="checkbox"/>	<input type="checkbox"/>	N/A
New York City Mortgage Taxes	<input type="checkbox"/>	<input type="checkbox"/>	N/A



**Duke Realty Construction, Inc.**  
Form DTF-70 Attachment  
EIN 35-1941349

**Part 1 – Site Identifying Information**

A single commercial office building and related improvements were constructed on the following bordering qualified sites for which the Commissioner of Environmental Conservation issued a Certificate of Completion under Sec. 27-1419. Thus, the taxpayer is filing a single/combined Form DTF-70 for the three Brownfield Cleanup Agreements and Certificates of Completion noted below.

<u>Parcel Description</u>	<u>DER Site Number</u>	<u>Brownfield Cleanup Agreement</u>		<u>Certificate of Completion Effective Date</u>
		<u>Number</u>	<u>Approval Date</u>	
249 W. Genesee St. - BURA West	C915194	B9-0695-05-06(A)	8/8/2005	11/30/2006
4th & W. Genesee St. - Buffalo Service Center	C915195	B9-0695-05-06(B)	8/8/2005	11/30/2006
4 New 7th St. - Gas Station	C915203	B9-0712-06-01	5/2/2006	12/22/2006

Names of Developers

257 West Genesee, LLC is the legal owner of the above referenced parcels and the office building and improvements that were constructed. Duke HN New York, LLC owns 100% of 257 West Genesee, LLC and Duke Realty Construction, Inc. owns 100% of Duke HN New York, LLC. Duke HN New York, LLC and 257 West Genesee, LLC are disregarded entities for federal and state income tax purposes.

**Duke Realty Construction, Inc.**

**EIN: 35-1941349**

**Attachment to DTF-70**

	<b>Landlord</b>	<b>Tenant</b>	
	<b>Duke Realty Construction, Inc./257 West Genesee, LLC</b>	<b>Healthnow New York Inc.</b>	<b>Total</b>
<b>STATE TAXES:</b>			
Article 9 - Corporation Tax	\$ 486	\$ -	\$ 486
Article 9-A - Franchise Tax on Business Corporations	\$ 61,330	\$ -	\$ 61,330
Article 11 - Tax on Mortgages	N/A	N/A	N/A
Article 13 - Tax on Unrelated Business Income	N/A	N/A	N/A
Article 22 - Personal Income Tax	\$ 20,031	\$ -	\$ 20,031
Article 28 - Sales and Compensating Use Taxes	N/A	N/A	N/A
Article 29 - Taxes authorized for cities, counties, and school districts	N/A	N/A	N/A
Article 30 - City Personal Income Tax	N/A	N/A	N/A
Article 31 - Real Estate Transfer Tax	N/A	N/A	N/A
Article 32 - Franchise Tax on Banking Corporations	N/A	N/A	N/A
Article 33 - Franchise Tax on Insurance Corporations	N/A	N/A	N/A
Article 33-A - Tax on Independently Procured Insurance	N/A	N/A	N/A
Article 33-B - Tax on Real Estate Transfers in Towns	N/A	N/A	N/A
	<b>Landlord</b>	<b>Tenant</b>	
	<b>Duke Realty Construction, Inc./257 West Genesee, LLC</b>	<b>Healthnow New York Inc.</b>	<b>Total</b>
<b>LOCAL TAXES:</b>			
Any Real Property Taxes	\$ 5,302,350	\$ -	\$ 5,302,350
New York City Unincorporated Business Taxes	N/A	N/A	N/A
New York City Business Taxes	N/A	N/A	N/A
New York City Real Property Transfer Taxes	N/A	N/A	N/A
New York City Mortgage Taxes	N/A	N/A	N/A