New York State Department of Taxation and Finance

2013

Brownfield Redevelopment Report

DTF-70

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 implemented 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)*
12/1/2013	11/30/2014

Part 1 – Site identifying information

Name of developer completing report
LIC Res LLC

Names of all other developers *(submit additional sheets if necessary)*
N/A

Division of Environmental Remediation site number	Site name	DEC region
C241098	OCA LIC Fifth St. Multi Use Housing	2

Site location – include street address, municipality, and county
5-20 46th Rd, Queens Borough, Section 4, Block 28, Lot 21

Date BCA executed *(mm-dd-yyyy)*	Date COC issued *(mm-dd-yyyy)*	Date COC sold or transferred *(if applicable) (mm-dd-yyyy)*
4/5/2007	12/28/10	06/21/2012

A. Mark an ***X*** in the box if the site is located in an EN-Zone ..... ☐

If you marked the box, 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 ☑

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

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

670001130094

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

Building is 100% Complete

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**
State taxes			
Article 9 - Corporation Tax	☐	☐	
Article 9-A - Franchise Tax on Business Corporations	☐	☐	
Article 11 - Tax on Mortgages	☐	☐	
Article 13 - Tax on Unrelated Business Income	☐	☐	
Article 22 - Personal Income Tax	☐	☑	$21,717.00
Article 28 - Sales and Compensating Use Taxes	☐	☑	$145.60
Article 29 - Taxes Authorized for Cities, Counties and School Districts	☐	☐	
Article 30 - City Personal Income Tax	☐	☑	$13,538.17
Article 31 - Real Estate Transfer Tax	☐	☐	
Article 32 - Franchise Tax on Banking Corporations	☐	☐	
Article 33 - Franchise Tax on Insurance Corporations	☐	☐	
Article 33-A - Tax on Independently Procured Insurance	☐	☐	
Article 33-B - Tax on Real Estate Transfers in Towns	☐	☐	
Local taxes			
Any Real Property Taxes	☐	☑	$49,585.66
New York City Unincorporated Business Taxes	☐	☐	
New York City Business Taxes	☐	☐	
New York City Real Property Transfer Taxes	☐	☐	
New York City Mortgage Taxes	☐	☑	$252,000.00

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