



GOVERNMENT  
INCENTIVES FOR  
BUSINESSES

Starting a business can be both exciting and complex requiring grit, patience, stick-to-it-ness, and every ounce of time and energy to ensure business success.

At SoBRO, our purpose is to equip you with the best possible supportive services and government incentive programs designed to ease the myriad of challenges you will face daily as a business owner. Talk to one of our team members today to start the process of receiving services.

Whether you are at the concept/idea stage of starting a business or on the path of securing contracts, government certifications or ready to scale, SoBRO Business Development Team is here to serve and support.

**Business Services Team**  
July 2020

South Bronx Overall Economic Development Corporation

555 Bergen Ave Third Floor Bronx, NY 10455

[www.sobro.org](http://www.sobro.org)

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# MBDA SOUTH BRONX MINORITY BUSINESS CENTER

The MBDA South Bronx Minority Business Center provides high-level subject matter expert business development technical services to eligible minority-owned firms in the following areas:

Global Business Development: Services include identification of export markets, facilitation of global transactions, international trade missions and market analysis, and overseas market promotion assistance.

Access to...

- Capital: Services includes identification of domestic and global financing opportunities, equity financing, brokerage of financial transactions, identification and closure of merger and acquisition transactions.
- Contracts: Services include identification of procurement opportunities, solicitation analysis, bid and proposal preparation, negotiation and closing, research contract award histories.
- Markets: Services includes government procurement assistance, private sector contract identification and specialized certification assistance including 8(a), and assistance with market research.
- Strategic Business Consultant: Services include sales consulting and forecasting, market feasibility studies, operations management and quality control, bid preparation and bonding (construction), and manufacturing facility leasing.
  - Loan Packaging Services
  - Business Plan Analysis
  - Teaming Arrangements

## Eligibility

To qualify for these services, prospective clients must meet the following criteria:

- Business must be a minority enterprise; owned by one or more the following groups: African Americans, Hispanic Americans, Asian and Pacific Islander Americans, Native Americans (including Alaska Natives, Alaska Native Corporation and Tribal entities), Asian Indian Americans, and Hasidic Jewish Americans.
- Business concerns must have gross annual revenue of \$1 million and above or be in at least a high growth industry. However, depending on firm's vitality, if gross revenue below \$1 million threshold, consideration can may be given.
- Business concerns must complete and return a signed Client Engagement Form

**Schedule a virtual meeting today!**

Sharon Higgins, Director, MBC Bronx

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[mbda.gov/businesscenters/southbronx](http://mbda.gov/businesscenters/southbronx)

# INDUSTRIAL BUSINESS ZONE PROGRAM

The Industrial Business Zones (IBZs) were created in early 2006 in areas of the Bronx, Brooklyn and Queens.

The IBZ program evolved from the City's earlier policies focused on In-Place Industrial Parks (IPIP), which provided business support services to industrial and manufacturing businesses located within the IPIP and addressed issues related to infrastructure and the business environment. Like the IPIPs, policies applying to the IBZs continue to offer targeted support services for industrial firms and attend to area-wide improvements. The designation also provides relocation tax credits to qualifying businesses that locate within an IBZ to direct investment to New York City's strongest industrial areas.

In 2006, SoBro was selected as the Industrial Business Service Provider (IBSP) for the five (5) IBZs in the Bronx, areas that includes Bathgate, Eastchester, Hunts Point, Port Morris, Zerega industrial parks.

Trained specialists work with manufacturing, construction, transportation, wholesale, utility, or film production businesses to provide services including:

- Connection to money-saving incentives,
- Assistance navigating government rules and regulations,
- Access to capital; and
- Employee recruitment and training.

The *IBSP* program also collects real-time data on industrial and manufacturing businesses, enabling the City to refine policies and better respond to the evolving needs of industrial and manufacturing businesses.

To find out the areas of the Bronx IBZs, link here:

<https://www1.nyc.gov/assets/planning/download/pdf/zoning/districts-tools/mfg/bx.pdf>

**Schedule a virtual meeting today to learn more about what programs work best for your business!**

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# PROCUREMENT TECHNICAL ASSISTANCE CENTER (PTAC)

SoBro's PTAC was established in 1991 with the Defense Logistics Agency (DLA) funding.

PTAC staff counsel and advise businesses regarding government procurement opportunities. PTAC assist all Bronx based firms categorized as: Small businesses, small disadvantaged businesses, minority and women-owned businesses, service-disabled veteran-owned small businesses, and veteran-owned small businesses. Through this initiative, PTAC has helped small business clients access an estimated \$129 million within the last 5 years; thus, generating new jobs and strengthening Bronx-based businesses. In its efforts to advocate and promote small businesses, PTAC markets various program incentives and educational workshops to the business community. Each year, PTAC hosted and co-hosted numerous procurement opportunities workshops, of which, over forty-four (44) were held in 2019.

Many small businesses consider the idea of selling services and/or products to the government an overwhelming and complex process. On the contrary, with PTAC's help and today's marketplace, the government could become one of the best customers. SOBRO/PTAC simplifies the "how to sell to the government" processes, by cutting the through the red tape and connecting small businesses with lucrative opportunities.

## Core Services:

- **Determining Suitability for Contracting:** The government marketplace poses unique challenges that can overwhelm or even ruin a company that does not have the maturity or resources to meet them. SOBRO/PTAC staff can help you determine if your company is ready for government opportunities and how-to best position yourself to succeed.
  - Education on government contracting via workshops, webinars (sponsored or co-sponsored) and one-on-one discussions of a specific or general nature.
- **Securing Necessary Registrations:**
  - SOBRO/PTACC can help make sure you are registered with the various databases necessary for you to participate in the government marketplace, including [GSA's System for Award Management \(SAM\)](#), the SBA's Dynamic Small Business Search, and other government vendor databases.
  - SDB, 8(a), HUBZone and other certifications: Certain small businesses are eligible for preferred status in some government solicitations. SOBRO/PTAC can help you determine if your company is eligible for any of these certifications and guide you through the steps necessary to secure them.
- **Identifying Bid Opportunities:** We can make sure that you are notified — on a daily basis — of government contract opportunities that your company is eligible to bid on.
- **Proposal Preparation:** SOBRO/PTAC staff can help you navigate even the most difficult solicitation package, including securing necessary specifications and drawings and understanding pricing

considerations. You will never need to pass up a great contract opportunity just because the solicitation is too complicated.

- **Marketing your firm**, whether you're a manufacturer, distributor, service provider or construction contractor; brainstorming for specific targets and mechanics of how the purchases are executed; providing bid information; and proactively connecting clients with buying offices and prime contractors.
- **One-on-One Assistance** to include working with clients on quotes, bids, proposals, pre-award/post-award situations and compliance issues.
- **Networking Assistance** to enhance visibility for business prospects, encourage teaming arrangement opportunities and identify other resources to pursue specific programs such as set asides, etc.

### How can you register?

- If you have a product or service that the government buys, please contact us for an assessment of your readiness to pursue government contracting opportunities.
- SoBRO/PTAC is pleased to provide Bronx business clients these services without charge.
- To register, please go to: <http://sobro.ecenterdirect.com/ClientSignupFull.action?CenterID=1>

For additional information/assistance, please feel free to contact us!

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# Available Business Incentives

The City and State of New York, and the Federal government, offer a variety of incentives to businesses to help them compete, grow, and prosper.

Please see the following information regarding available programs. Note that every program has specific requirements related to eligibility and their own application process. Also, each program has a target service area and they are subject to change as determined by the public agency which manages the incentive.

For more information, please visit this link: on any of these programs, or to get help accessing these services, please contact a member of the SoBro Business Development Unit.

## Recruitment/ Training Assistance

### Customized Training

The City of New York provides up to \$400,000 to help businesses invest in their employees. You pick the training and the NYC Department of Small Business Services (SBS) covers up to 70% of the costs.

This program applies to new equipment, software, tool, etc. requiring employee training

- Businesses identify training needs for their staff and, if selected, have up to one year to carry out training for at least 10 employees (including new hires).
- Businesses are reimbursed on a quarterly basis. Upon completion, businesses are required to provide wage increases to training participants.

For more information, please visit this link: <https://www1.nyc.gov/nycbusiness/article/train-your-team-customized-training>

### Employer Incentives Plus Program

Did you know that employers may qualify to receive wage subsidies equal to 60% of an employee's gross monthly salary (up to \$ 600 per month) for a maximum of three months?

Employer Incentives Plus, administered by NYC Business Link, provides financial incentives to encourage and promote the employment of public assistance recipients to offset the cost of hiring new employees. Employer Incentives Plus provides a substantial wage subsidy to employers who hire public assistance recipients for full- or part-time positions. Participating employers may qualify to receive wage subsidies equal to 60% of an employee's gross monthly salary (up to \$600.00 per month) for a maximum of three months. The current minimum wage rate is \$9.00

For more information, please visit this link: <https://www1.nyc.gov/site/businesslink/employers/employer-incentives-plus.page>

### Cut Your Labor Costs

Employers that do business in New York can trim their labor costs through several New York State workforce and economic development programs. Employment-based tax credits save your business money by cutting federal and state liability. You may obtain tax credit savings from \$750 to \$9,000 simply by hiring one targeted worker.

#### **Empowerment Zone Wage Tax Credit**

The Empowerment Zone Wage Tax Credit provides businesses with an incentive to hire individuals who both live and work in an Empowerment Zone. Employers can claim a federal tax credit of up to \$3,000 for each full- or part-time employee who is an Empowerment Zone resident. The credit is based on 20% of the first \$15,000 in wages earned by the qualifying employee.

Empowerment Zones (EZs) were created by the U.S. Department of Housing and Urban Development (HUD) to encourage business growth and economic development in low-income communities. New York City has two Empowerment Zones, one located in Upper Manhattan and one in the South Bronx.

The credit can be claimed if the business pays qualified zone wages to an eligible employee. A qualified zone employee is any employee who meets both the following tests:

- The employee performs substantially all of his or her services for you within an empowerment zone and in your trade or business.
- While performing those services, the employee's main home is within that EZ.

Employers must verify their business location and employees address as being inside an EZ. This can be done using HUD's Empowerment Zone address locator, available alongside a map of the zone.

Qualified zone wages are wages, subject to the Federal Unemployment Tax Act paid for services performed by an employee while a qualified zone employee. This also includes any wage paid to train or educate qualified zone employees.

For more information, please visit this link: <https://www1.nyc.gov/nycbusiness/description/empowerment-zone-wage-tax-credit>

#### **Excelsior Job Program**

The Excelsior Jobs program encourages businesses to expand in or relocate in New York, while maintaining strict accountability standards to guarantee that businesses deliver on jobs and investment commitments.

Firms in the Excelsior Jobs Program may qualify for four fully refundable tax credits. Businesses claim the credits over a benefit period of up to 10 years.

To earn credits, firms must meet and maintain established job and investment thresholds:

- Excelsior Jobs Tax Credit: A credit of 6.85% of wages per net new job.
- Excelsior Investment Tax Credit: Valued at 2% of qualified investments.



- Excelsior Research and Development Tax Credit: A credit of 50% of the Federal Research and Development credit up to six percent of research expenditures in NYS.
- Excelsior Real Property Tax Credit: Available to firms locating in certain distressed areas and to firms in targeted industries that meet higher employment and investment thresholds (Regionally Significant Project).

### Eligibility

The following strategic businesses located in or planning to locate in NYS that will create or retain jobs and make significant capital investments:

- Scientific Research and Development firms creating at least 5 net new jobs.
- Software Development firms creating at least 5 net new jobs.
- Financial services (customer service) back office operations creating at least 25 net jobs.
- Agriculture firms creating at least 5 net new jobs.
- Manufacturing firms creating at least 5 new net jobs.
- Back office firms creating at least 25 net new jobs.
- Distribution firms creating at least 50 net new jobs.
- Music production firms creating at least 5 net new jobs.
- Entertainment companies creating at least 5 net new jobs.
- Life Sciences companies creating at least 5 net new jobs.
- Other firms creating at least 150 net new jobs and investing at least \$3 million.
- Firms in strategic industries that make significant capital investment that have at least 25 employees; manufacturing firms who retain at least 5 employees are also eligible to apply for participation in the Program.

Eligible project types:

- Job creation
- Job retention and significant capital investment

For more information, please visit this link: <https://esd.ny.gov/excelsior-jobs-program>

### **Relocation and Employment Assistance Program (REAP)**

Relocation tax credit for commercial and industrial businesses exclude retail and hotels relocating into targeted areas of the city. Businesses must be relocating from outside of New York City or below 96th Street to designated locations above 96th Street in Manhattan, or in one of the other four boroughs.

The Relocation and Employment Assistance Program (REAP), provides a refundable business tax credit for commercial and industrial businesses that are relocating to designated areas of New York City, and making capital improvements. Relocation tax credit is up to \$3,000 per employee for 12 years. Commercial/ industrial businesses excluding retail and hotels relocating into targeted areas of the city apply for the Certificate of Eligibility within the year of relocation. Businesses are expected to provide computation for the number of employees annually for the certification to submit with the applicable tax returns.

For more information, please visit this link: <https://www1.nyc.gov/site/finance/benefits/business-reap.page>

### Work Opportunity Tax Credit

The Work Opportunity Tax Credit (WOTC) provides a federal tax credit incentive of up to \$9,600 for employers who hire members of target groups.

An employer may qualify for the WOTC by hiring individuals from the following target groups:

Qualified recipients of Temporary Assistance to Needy Families (TANF);

Qualified veterans from the following groups:

- People receiving Supplemental Nutrition Assistance Program (SNAP) benefits (previously Food Stamps); or
- Short-term unemployed veterans (four weeks-six months); or
- Service-related disabled veterans discharged from active duty within a year; or
- Long-term unemployed veterans (six months- one year); or
- Long-term unemployed service-related disabled veterans;
- Ex-felons hired no later than one year after conviction or release from prison;
- Designated Community Resident—individuals ages 18 through 39 who reside in an Empowerment Zone, Renewal Community, or Rural Renewal County;
- Vocational rehabilitation referrals—individuals with a mental or physical disability;
- Qualified summer youth ages 16 through 17 who reside in an Empowerment Zone, Enterprise Community, or Renewal Community;
- Qualified SNAP (Food Stamp) recipients aged 18 through 39;
- Qualified recipients of Supplemental Security Income (SSI); or
- Long-Term family Assistance (LTFA) recipients.

Employers may claim the WOTC for the first 12 months of employment (this may cover two tax years for LFTA-WOTC). Any unused portion may be carried back one year and/or forward on future tax returns for 20 years or until all the credit is used, whichever comes first.

For more information, please visit this link: <https://www1.nyc.gov/nycbusiness/description/work-opportunity-tax-credit>

For more information, please visit this link: <https://labor.ny.gov/businessservices/edsu/edsu%20wotc.shtm>

## Environmental/Energy Savings

### Energy Cost Savings Program

The Energy Cost Savings Program (ECSP) can reduce regulated energy costs up to 45% and regulated natural gas costs up to 35% for eligible businesses. Regulated costs are the transmission and distribution costs by the regulated utility. The benefits associated with ECSP last for eight years followed by a four-year phase-out during which benefits are decreased by 20% per year.

Businesses eligible for ECSP benefits include the following:

- Businesses that are moving from outside New York City or from designated areas of Long Island City (Queens) and Fulton Ferry (Brooklyn) to all areas of the City other than south of 96th Street in Manhattan, Long Island City, and Fulton Ferry;
- Businesses moving from Manhattan south of the center line of 96th Street to Manhattan north of the center line of 96th Street or the other four boroughs;
- Businesses making investments in real property that will improve such property by at least 30% of the property's assessed value and will be approved for benefits through the New York City Industrial and Commercial Abatement Program (ICAP);
- Businesses that will be approved for benefits through the New York City Industrial Development Agency (NYCIDA) or businesses that manage and/or operate in a building owned by the City of New York or Empire State Development Corporation, where the property will be improved by at least 10% of the property's assessed value.
- Special Eligible Premises (SEP) are buildings which have previously undergone capital improvements and been approved by ECSP as eligible for benefits. SEP tenants occupying a space which has never received benefits may qualify for a full 12-year benefit; those businesses replacing a tenant that previously received ECSP benefits may be eligible to receive the remaining years of the benefit schedule of the prior tenant. To do so, the business must meet all program eligibility criteria and apply within 120 days of signing a lease to the premise.

## Industrial Incentives

### Industrial & Commercial Abatement Program (ICAP)

Note: The ICAP preliminary application must be submitted before applying for a Building Permit.

The 2017/18 ICAP Program has been extended to March 1, 2022.

This program provides abatements for property taxes for periods of up to 25 years. To be eligible, industrial and commercial buildings must be built, modernized, expanded, or otherwise physically improved. ICAP replaced the Industrial Commercial Exemption Program (ICIP), which ended in 2008. Previously approved ICIP benefits were not affected.

#### Requirements:

- New commercial construction can be anywhere in the City except in some parts of Manhattan—the area south of 96th Street (including the south side 96th Street) and north of Murray, Frankfort, and Dover Streets does not qualify.
- Commercial renovations can be anywhere in the City except in some parts of Manhattan—Areas that do not qualify between 59th Street and 96th Street (including north side of 59th street and south side of 96th street).
- Below 59th Street, specific commercial renovation benefits are available and additional benefits are provided in: Garment Center District, Lower Manhattan in the area between Murray Street, Battery Place, South Street and West Street.

Additional benefits may be granted for new commercial construction or renovations in special areas of the City. Special areas of the city can be viewed with the links below:

- [City View](#)
- [Brooklyn](#)
- [Bronx](#)
- [Manhattan](#)
- [Queens](#)
- [Staten Island](#)
- [List of Borough, Block and Lots](#) (BBLs) in special areas.

#### Improvements:

- You must spend at least 30% of the property's Taxable Assessed Value no later than four years from the date the building permit was first issued or from the start of construction, if no permit is required.
- Industrial construction projects that spend 40% of the taxable assessed value receive additional benefits
- Construction must be completed no later than five years from the date of issuance of the first building permit, or if no permit is required, from the start of construction

For more information, please visit this link: <https://www1.nyc.gov/site/finance/benefits/benefits-industrial-and-commercial-abatement-program-icap.page>

#### **Industrial Business Zone (IBZ) Relocation Credit**

Relocation: A business needs to relocate into one of the industrial zones in NYC

The relocation tax credit of \$1,000 is applicable to each eligible employee; up to \$100,000 for industrial and manufacturing businesses relocating to one of the City's 21 IBZs. Firms relocating within an IBZ are also eligible. The Industrial Business Zone (IBZ) Relocation Tax Credit is a one-time tax credit of \$1,000 per relocated employee, up to \$100,000, available to industrial and manufacturing firms relocating to or within one of the City's IBZs. Industrial and manufacturing businesses relocating to an IBZ generally apply within tax year or relocation.

The tax credit is applied against the business' City tax Liability and cannot exceed the lesser of actual relocation costs of \$100,000. There is no application for this program; firms can claim the tax credit on their General Corporation Tax (GFT) or Unincorporated Business Tax (UBT) during the tax year of the move.

Form 9.6 is to be used for GCT filers Claim for Credit Applied to General Corporation Tax (PDF)

Form 114.6 can be used for the UBT filers Claim for Credit Applied to Unincorporated Business Tax (PDF)

#### **Section 179 Deduction**

Federal tax deduction allowing qualified businesses to accelerate depreciation for eligible equipment and other qualifying property purchased for business use.

- All businesses that purchase, lease, or finance in business equipment qualify for Section 179 deduction. The equipment purchased must be placed into service between January 1 and December 31 of the year you take the deduction:
- 2020 Deduction limit: \$1,040,000
- 2020 Spending Cap on equipment purchases: \$1,150,000
- Bonus Depreciation: 100% for 2020: \$150,000

#### Qualifying Equipment:

- Equipment (heavy machinery, copiers, fax machines, etc.) purchased for business use
- Tangible personal property used in business
- Business vehicles with a gross vehicle weight in excess of 6,000 lbs.
- Property attached to your building that is not a structural component of the building (I.e. printing press, large manufacturing tools and equipment)
- Partial business use (equipment that is purchased for business and personal use). Your deduction will be based on the percentage of time you use the equipment for business purposes
- Computer software
- Office furniture

Deduction Calculator: How much money can Section 179 save you in 2020? This calculator will help you estimate your tax savings.

For more information, please visit this link: [http://www.section179.org/section\\_179\\_deduction/](http://www.section179.org/section_179_deduction/)

## Tax Incentives

### Accelerated Sales Tax Exemption Program (A-STEP)

The Accelerated Sales Tax Exemption Program (A-STEP) provides companies with sales tax exemptions up to \$100,000 for the purchase, installation, and maintenance of construction materials, equipment, and furnishing in order to upgrade, expand, and grow a variety of business activities.

Eligible Businesses: Industrial and manufacturing businesses or commercial businesses or Food retail

#### Program Requirements:

Proposed project must be located within a highly distressed area or in an area of need which the City as identified by NYCIDA. Applicant business cannot have annual revenue in excess of \$10 million or maximum annual revenue of \$10 million

Food retail business must be investing in modernization and increased retail space for healthy or fresh food, such as:

- Stocking low-sodium canned goods and canned fruit in 100% juice
- Stocking at least two healthy snacks and offering healthy sandwich and meal combinations at deli counter
- Displaying water and low-calorie drinks at eye level
- Offering fruits and vegetables at the front of the store or at the checkout line
- Accepting electronic benefits transfer (EBT) cards for the purchase of qualifying foods

- Increasing fresh food and/ or produce refrigerated cases

Additional Information:

- Companies must commence improvements within one year of signing a sales tax exemption benefit agreement with NYCIDA and the sales tax exemption will expire no later than two years from the date of the agreement.
- The environmental condition of the project site and the company's insurance coverage must be satisfactory to NYCIDA prior to closing.
- Approved companies who wish to have their contractor make sales-tax exempt purchases will need to submit additional background information pertaining to their contractor. The application process has a non-refundable fee of \$500 for companies that appear qualified to progress to the application stage, in addition to a minimal closing fee.

For more information, please visit this link: <https://www.nycedc.com/program/accelerated-sales-tax-exemption-program>

**Commercial Expansion Program (CEP)**

Tax abatements up to \$2.50 per square foot for property owners to help increase tenant occupancy in a designated abatement zone.

The CEP is designed to increase tenant occupancy in commercial offices and industrial/ manufacturing spaces. CEP provides property tax benefits for qualified new, renewal, and expansion leases in commercial offices and industrial/ manufacturing spaces built before January 1, 1999. The properties must be in a designated abatement zone. Applicants are also required to make a certain minimum physical improvement to the eligible premises and the common areas.

Benefits:

- **Three or Four-Year Leases**  
In the initial year, the tax abatement is equal to the actual property tax liability per square foot of \$2.50 per square foot, whichever is less. It is equal to two-thirds the initial amount in year two and one-third in year three.
- **Leases of Five or More Years**  
The abatement lasts for five years. In years one, two, and three it is equal to the actual property tax liability per square foot, or \$2.50 per square foot, whichever is less. The abatement is equal to two-thirds the initial amount in year four and one-third in year five.
- **Leases of up to Ten Years (Manufacturing Only)**  
The abatement lasts for up to ten years depending on the lease. There is no phase out. The same expenditure requirements (see above) as commercial CEP apply and must include a description of the beginning raw materials and final product(s) manufactured.

For more information, please visit this link: <https://www1.nyc.gov/site/finance/benefits/benefits-commercial-expansion-program.page>

### **Federal Opportunity Zones**

The Federal Opportunity Zones incentive is a new community investment tool established by Congress in the Tax Cuts and Jobs Act of 2017, to encourage long-term investments in low-income urban and rural communities nationwide. Opportunity Zones provide a tax incentive for investors to re-invest their unrealized capital gains into dedicated Opportunity Funds.

For more information, please visit this link: <https://esd.ny.gov/opportunity-zones> and <https://eig.org/opportunityzones>

### **Investment Tax Credit (ITC)**

Businesses that make investments in buildings, machinery, or equipment can receive a tax credit in New York State. This credit is called the Investment Tax Credit (ITC).

Industrial, select commercial, and financial service firms are eligible for the credit. The credit amount is a percentage of the amount of investment. The standard rate is 5% on the first \$350 million, and 4% for anything above that amount. The credit is claimed against the business' tax returns.

If the investment creates jobs, businesses can receive the Employment Incentive Credit.

Businesses claiming the credit on a property must show that the property:

- Has a useful life of at least four years;
- Is in New York State; and
- Is used for economic reasons set forth in the credit's conditions.

Additional Resources: <https://www1.nyc.gov/nycbusiness/description/investment-tax-credit>  
Department of Taxation and Finance: <https://www.tax.ny.gov/>

### **New Markets Tax Credit (NMTC) Program**

A federal financial program that aims to stimulate business and real estate investment in low-income communities in the United States via a federal tax credit.

For more information, please visit this link: <https://nmtccoalition.org/fact-sheet/>