



## BUSINESS INCENTIVES GUIDE



## BUSINESS INCENTIVES IN NYC

New York City is one of the world's most business-friendly destinations. Whether you are considering starting a business in New York City or have already located your company here, you may qualify for a number of incentive programs that can benefit your business in both the near- and long-terms.

Business incentives are offered at the City, State, and Federal levels and range from programs that offer tax exemptions based on where you are located and, in some cases, what sector you specialize in, to programs that reward your business for participating in energy-saving practices.\* In general, New York City incentives are designed to promote the City's objectives of generating employment and encouraging economic expansion and business activity.

Various agencies administer these programs and applying for incentives can be complicated. The City has dedicated personnel to help you navigate the process. We encourage you to read this overview and consider which programs you might qualify for before seeking assistance.

This guide will provide you with:

- An overview of incentive programs
- Individual program descriptions with location maps
- Contact information

Please note that the program summaries in this guide are provided for educational purposes only, may not include all program requirements and restrictions, and are subject to change. To determine if your business is eligible for incentives, and to access detailed program information and applications, please visit the NYC Business Express Incentives Estimator at [www.nyc.gov/BusinessExpress](http://www.nyc.gov/BusinessExpress).



\* New York offers numerous energy-saving incentives. To learn more, please see the Doing Green Business in NYC guide [www.nycerc.com/incentives](http://www.nycerc.com/incentives) and the New York State Energy Research and Development Authority website [www.nyserda.org](http://www.nyserda.org).

Information on bioscience incentives may also be found in the NYC Bioscience Incentives Guide [www.nycerc.com/incentives](http://www.nycerc.com/incentives).

## INCENTIVES PROGRAMS OVERVIEW

Program	Qualifying Factor Eligible Companies			
	Commercial Office	Manufacturing/ Industrial	Retail	Other
Business Incentive Rate		✓		
Capital Access Loan Guaranty Program	✓	✓	✓	
Commercial Expansion Program	✓	✓		
CRC NIMBLE	✓	✓		
Empowerment Zone Benefits	✓	✓	✓	
Energy Cost Savings Program	✓	✓		
Excelsior Jobs Program	✓	✓		
Federal Work Opportunity Tax Credit	✓	✓	✓	
Film Tax Credit				✓
Greenpoint-Williamsburg Relocation Grant Program		✓		
Hire NYC	✓	✓	✓	
IDA Commercial Tax Incentives	✓			
IDA Exempt Facilities Bond Program		✓		
IDA FRESH			✓	
IDA Manufacturing Facilities Bond Program		✓		
IDA Small Industry Incentive & Industrial Incentive Progs.		✓		
Industrial and Commercial Abatement Program	✓	✓		
Industrial Business Zone Credit		✓		
Industrial Effectiveness Program		✓		
Jobs Now and Economic Development Fund	✓	✓		
Lower Manhattan Commercial Rent Tax Reduction	✓	✓		
Lower Manhattan Commercial Revitalization Program	✓		✓	
Lower Manhattan Energy Program	✓			
Lower Manhattan Relocation & Employee Assist. Prog.	✓			
Lower Manhattan Sales and Use Tax Exemption	✓			
Manufacturing Assistance Program		✓		
Metropolitan Economic Revitalization Fund	✓	✓	✓	
New Markets Revolving Loan Fund	✓	✓	✓	
New Markets Tax Credit Program	✓	✓	✓	✓
NYC Biotech Tax Credit				✓
NYC Brownfield Incentive Grant Program				✓
NYC Business Solutions Program	✓	✓	✓	
NYC Business Solutions Training Funds	✓	✓	✓	
NYC Entrepreneurial Investment Fund				✓
NYS Brownfield Cleanup Program				✓
NYS Investment Tax Credit		✓		
NYS Trade Adjustment Assistance Center		✓		
NYSTAR Centers for Advanced Technology				✓
NYSTAR Small Business Technology Investment Fund				✓
Qualified Emerging Technology Company Credits				✓
Relocation and Employment Assistance Program	✓	✓		
Sales Tax Exemption for Manufacturers		✓		
Section 179 Deduction	✓	✓	✓	
Small Business Administration Loan Program	✓	✓	✓	
Small Business Revolving Loan Fund		✓	✓	✓
World Trade Center Job Creation and Retention Program	✓	✓		
World Trade Center Rent Reduction Program	✓			

Qualifying Factor Non-Industry-Specific			
Location-Based	Relocation Required	Renovation or Construction Required	Administrator
		✓	NYCEDC / ConEd
		✓	NYCEDC
✓		✓	NYC Dept. of Finance
			NYCEDC
✓			Upper Manhattan Empower. Zone / Bronx Overall Econ. Dev. Corp.
			NYC Dept. of Small Business Services
			Empire State Development Corporation
			US Dept. of Labor / NYS Dept. of Labor
			Mayor's Office of Media and Entertainment, NYS Governor's Office for Motion Picture & Television Development
✓	✓		Mayor's Office of Industrial and Manufacturing Businesses
			NYCEDC
	✓	✓	NYCEDC
		✓	NYCEDC
✓		✓	NYCEDC
		✓	NYCEDC
		✓	NYCEDC
✓		✓	NYC Dept. of Finance
✓	✓		NYC Dept. of Small Business Services
			Empire State Development Corporation
			Empire State Development Corporation
✓		✓	NYC Dept. of Finance
✓		✓	NYC Dept. of Finance
✓		✓	NYC Dept. of Small Business Services
✓	✓	✓	NYC Dept. of Finance
✓		✓	NYS Dept. of Taxation & Finance
			Empire State Development Corporation
✓			Empire State Development Corporation
✓			NYCEDC
✓		✓	US Treasury CDFI Fund
			NYC Dept. of Finance
			Mayor's Office of Environmental Remediation
			NYC Dept. of Small Business Services
			NYC Dept. of Small Business Services
			NYCEDC
			NYS Depts. of Environmental Conservation and Taxation & Finance
			NYS Dept. of Taxation & Finance
			US Dept. of Commerce
			NYSTAR
			NYSTAR
			NYS Dept. of Taxation & Finance
✓	✓	✓	NYC Dept. of Finance
			NYS Dept. of Taxation & Finance
			US Dept. of Treasury
			Small Business Administration Lenders
			Empire State Development Corporation
✓			NYCEDC and Empire State Development Corporation
✓			Empire State Development Corporation

## INDIVIDUAL PROGRAM DESCRIPTIONS

### **Business Incentive Rate (BIR)**

Reduces the delivery components of electricity bills by 30-35 percent. Businesses are expected to increase and maintain their employment in New York City. The company must also be applying for (and subsequently receiving) another city or state benefit that equals or exceeds the value of the BIR benefit. Those benefits include, but are not limited to: Industrial Development Agency (IDA) incentives, Industrial and Commercial Abatement Program, Energy Cost Savings Program, and Excelsior Jobs Program. The incentive can last up to five years.

### **Capital Access Loan Guaranty Program**

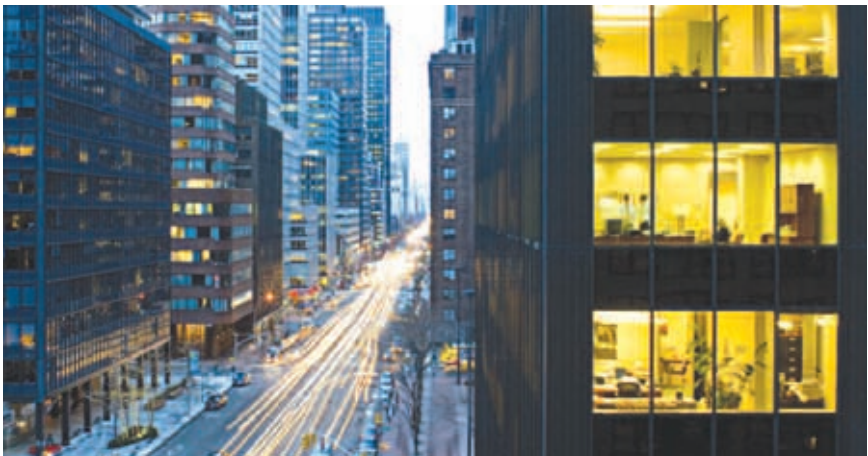
Provides up to a 50 percent guarantee on loans for qualified New York City micro (under 20 employees) and small (21-100 employees) businesses experiencing difficulty in accessing loans. Loans are eligible for use toward working capital, leasehold improvements, and equipment purchases.

### **Commercial Expansion Program (CEP)**

Rent abatement of up to \$2.50 per square foot for up to five years for new, renewal, and expansion leases for commercial offices and industrial spaces. Available for businesses located in any area that is zoned C4, C5, C6, M1, M2, or M3 in Manhattan north of 96th Street or in any area in the other four boroughs — Brooklyn, the Bronx, Queens, and Staten Island.

### **CRC NIMBLE**

Manufacturers of tangible and intangible personal property that are acquiring, developing, renovating, or equipping facilities for their own use can access triple tax-exempt bond financing. Intangible property under this program includes patents, copyrights, formulas, processes, designs, and other similar items.



### Empowerment Zone Benefits

Package of tax credits including accelerated depreciation, wage tax credit, and various financing and work opportunity programs for businesses located within the Empowerment Zone. Neighborhoods in the zone include Central, East, and West Harlem; Inwood; Washington Heights; Highbridge; Hunts Point; Mott Haven; Port Morris; and west of the Grand Concourse up to 176th Street.



### Energy Cost Savings Program (ECSP)

Reduces energy costs for businesses that (a) relocate to, (b) make improvements to property in, or (c) lease space in previously improved buildings in Manhattan above 96th Street or in Brooklyn, Queens, the Bronx, or Staten Island. ECSP can reduce the costs of the delivery component of electricity bills by 45 percent and the delivery component of natural gas bills by 35 percent. Benefits last for eight years, followed by a four-year phase-out.



### Excelsior Jobs Program

This program provides job creation, investment and R&D incentives to firms in targeted industries including biotechnology, pharmaceutical, high-tech, clean-technology, green technology, financial services (back office & data centers), software development, new media, agriculture and manufacturing. Companies creating new jobs may also be eligible for a real property tax credit in return for making a significant investment.

### **Federal Work Opportunity Tax Credit (WOTC)**

Federal tax credit that encourages employers to hire from nine targeted groups of job seekers: 1) Qualified Temporary Assistance to Needy Families recipients; 2) Qualified veterans; 3) Qualified ex-felons; 4) Designated Community Residents; 5) Vocational rehabilitation referrals; 6) Summer youth employees; 7) Food stamp recipients; 8) Supplementary Security Income recipients; 9) Long-term family assistance recipients.

### **Film Tax Credit**

New York State provides a 30 percent refundable tax credit, and New York City provides a 5 percent refundable tax credit on production costs for quality feature films, episodic television, pilots, and television movies / miniseries. Please call the Mayor's Office of Media and Entertainment for more information. See page 15 for contact information.

### **Greenpoint-Williamsburg Relocation Grant Program**

Offsets relocation costs for eligible businesses that were impacted by the rezoning in Community Board 1 in Brooklyn. The eligible areas for relocation include Manhattan above 96th Street or any of the other four boroughs — Brooklyn, the Bronx, Queens, and Staten Island.

### **HireNYC**

HireNYC is a no cost program that connects the City's workforce development services to economic development projects. HireNYC can serve as an intermediary for developers and business owners working with City agencies and community groups, assist in the development of recruitment and hiring plans, coordinate job screening events, and provide space for interview events.





## IDA Commercial Tax Incentives

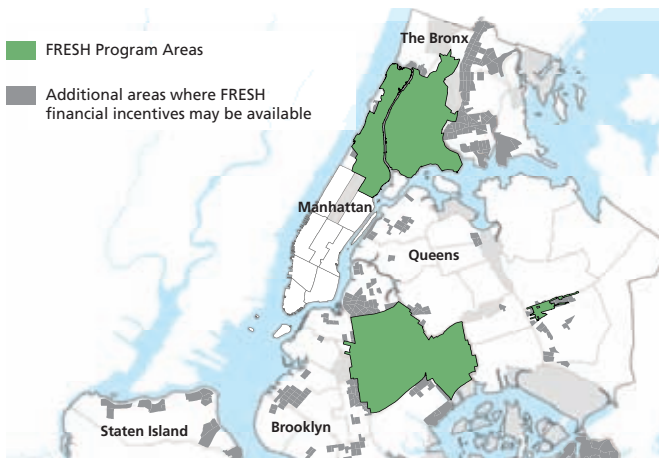
Discretionary benefits to induce commercial businesses to undertake major capital investments that result in the creation and retention of a significant number of jobs within New York City. Benefits may include reduction in real estate tax, deferral of mortgage recording tax, and exemption from sales tax.

## IDA Exempt Facilities Bond Program

Businesses that develop facilities on publicly-owned docks or that develop solid waste recycling facilities can access triple tax-exempt bond financing. Reduction in real estate tax, deferral of mortgage recording tax, and exemption from sales tax are also available.

## IDA FRESH

Grocery store operators renovating existing retail space or developers seeking to construct or renovate retail space that will be leased by a full-line grocery store operator are eligible for this benefit. Financial benefits include reduction in real estate tax, deferral of mortgage recording tax, and exemption from sales tax. Zoning incentives include additional development rights, reduction in parking requirements, and larger as-of-right stores in light manufacturing (M-1) zoning districts.



### **IDA Manufacturing Facilities Bond Program**

Manufacturers of tangible personal property that are acquiring, developing, renovating, or equipping facilities for their own use can access triple tax-exempt bond financing and reduction in real estate tax, deferral of mortgage-recording tax, and exemption from sales tax. Financing a project with triple tax-exempt bonds enables borrowers to initiate needed capital improvements at the lowest possible cost and to better manage the timing of their capital investments.

### **IDA Small Industry Incentive and Industrial Incentive Programs**

Eligible companies include manufacturers, distributors, warehouse, and other industrial businesses seeking to acquire, construct, or renovate facilities for their own operations. The benefits include reduction in real estate tax, deferral of mortgage recording tax, and exemption from sales tax.

### **Industrial and Commercial Abatement Program (ICAP)**



Property tax abatement for renovation or construction (successor to the ICIP program). To be eligible for benefits for new commercial construction, the applicant may build anywhere in New York City except in Manhattan south of the centerline of 96th Street and north of Murray, Frankfort, and Dover Streets. To be eligible for benefits for commercial renovation, the applicant may be expanding, modernizing, or otherwise improving an existing structure anywhere in the City except in Manhattan between the centerline of 59th Street and the centerline of 96th Street.

### **Industrial Effectiveness Program (IEP)**

Grants up to \$50,000 to small- and medium-sized manufacturers for projects improving productivity.

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

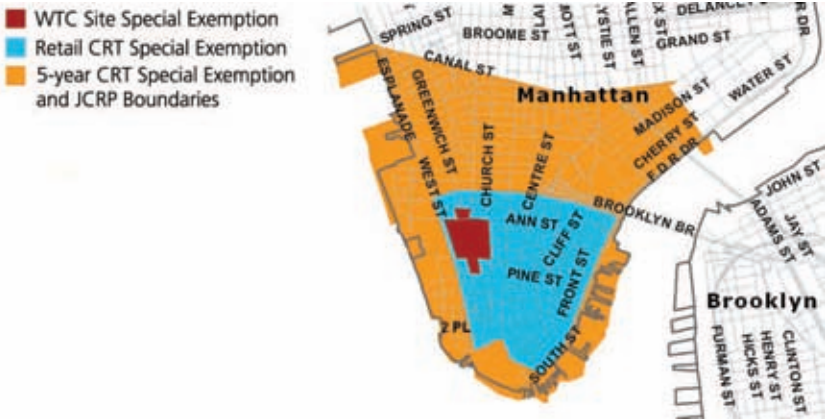
Relocation tax credit of \$1,000 per employee up to \$100,000 in total. Industrial businesses in designated zones may qualify for this program.

### **Jobs Now and Economic Development Fund (EDF)**

Grant and loan financing for projects creating new private sector jobs in New York State. Jobs Now requires the creation of at least 300 new jobs but projects creating at least 100 jobs may also qualify. Projects creating fewer than 100 new jobs may be eligible for financing through the EDF program. Both Jobs Now and EDF assistance is primarily used to offset the following categories of project costs: Real Estate Acquisition, Demolition, Construction, Site & Infrastructure, Machinery & Equipment and Construction Related Planning.

### Lower Manhattan Commercial Rent Tax (CRT) Reduction

Offers a reduction in commercial rent tax to qualified tenants located in buildings south of Canal Street. Commercial rent tax has been eliminated for all leases signed at the World Trade Center site, including 7 World Trade Center and 130 Liberty Street, as well as for retail leases in the area bounded by Murray Street and Frankfort Street on the north, South Street on the east, Battery Place on the south, and West Street on the west. A five-year special reduction of commercial rent tax is available for new or renewal leases elsewhere in the area south of the centerline of Canal Street.



### Lower Manhattan Commercial Revitalization Program (CRP)

Offers a rent abatement up to \$2.50 per square foot of leased space. To qualify, premises must be located in an eligible building in Lower Manhattan. This abatement zone is generally defined as the area bounded by Murray Street and Frankfort Street on the north, South Street on the east, Battery Place on the south, and West Street on the west. Eligible buildings in this area must have been built before 1975 and be used as office or retail space.

### Lower Manhattan Energy Program (LMEP)

Up to 45 percent reduction on regulated electric costs for tenants in qualifying buildings in Lower Manhattan south of Murray Street. Available to commercial tenants of buildings that have been renovated in excess of 20 percent of the property’s assessed value.





**Manufacturing Assistance Program (MAP)**

Grants up to \$1 million to manufacturers that employ 50-1,000 people and that export 30 percent of production out of the region and invest \$1 million in an eligible project.

**Metropolitan Economic Revitalization Fund (MERF)**

Provides loans to businesses investing in projects that retain or create a significant number of private-sector jobs in economically distressed areas. Loans may be used for improvement of land and buildings (including construction and renovation) and for machinery and equipment purchases.

**New Markets Revolving Loan Fund**

Loans to small and micro-entrepreneurs located in low-income communities, as defined by the U.S. Department of the Treasury Community Development Financial Institutions (CDFI) Fund.

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

Facilitates private sector investment in capital projects in low-income communities, and is often used to finance acquisition / construction. Tax credit investors (often financial institutions) make a one-time, upfront equity contribution in exchange for a future seven-year stream of federal tax credits. These upfront equity contributions are channeled through intermediaries ("Community Development Entities" or CDEs) certified by the U.S. Treasury CDFI Fund. CDEs make seven-year investments in eligible projects.

**NYC Biotech Tax Credit**

This tax credit provides small biotech companies with a refundable tax credit for facilities, operations, and training. Funding targets expanding firms with up to \$250,000 per year to eligible firms.

**NYC Brownfield Incentive Grant (BIG) Program**

Reduces the cost of brownfield site cleanup and redevelopment throughout the development process, from the earliest stages of information gathering through environmental investigation and cleanup work. Total grant award per project ranges from up to \$60,000 to up to \$100,000, with the higher award amounts going to preferred community development projects.

**NYC Business Solutions Program**

NYC Business Solutions is a suite of services designed to help businesses start, operate, and expand. All services are offered at no cost and are available to businesses of any size and at any stage. Key services include: (1) recruitment and pre-screening of job candidates, (2) training to improve skills of employees, (3) navigation of government regulations, and (4) assistance in identifying and applying for financing.

### **NYC Business Solutions Training Funds**

Technical support and funding of up to \$400,000 to NYC employers to develop employee skills within the following target sectors: 1) Administrative Services; 2) Construction; 3) Financial Services; 4) Food Services / Accommodations; 5) Healthcare; 6) Information / Professional Services; 7) Manufacturing; 8) Retail; 9) Transportation.

### **NYC Entrepreneurial Investment Fund**

The fund makes early stage angel investments of \$20,000 to \$200,000 in NYC-based startup companies with a focus on the technology industry.

### **NYS Brownfield Cleanup Program**

Provides benefits for the cleanup and redevelopment of brownfield sites including liability relief and tax credits. Tax credits are provided in four areas: cleanup, redevelopment, real property taxes, and purchase of environmental insurance. Tax credits are enhanced for sites in Environmental Zones, which are census tracts in which the poverty rate is at least 20 percent according to the 2000 Census and the unemployment rate at least 125 percent of the NY State average, or the poverty rate is at least double the rate for the county in which the tract is located.

### **NYS Investment Tax Credit**

Business tax credit on qualified purchases of machinery and equipment for manufacturing firms and an additional employment tax credit for creating new jobs.

### **NYS Trade Adjustment Assistance Center (NYS TAAC)**

A cost-sharing grant to assist manufacturers in funding projects that improve their competitive position.

### **NYSTAR Centers for Advanced Technology (CAT)**

New York State's 15 Centers for Advanced Technology (CAT) support collaborative research across academia and industry. The CAT program offers a strong asset to New York technology companies, spurring applied research and technology transfer. CATs are able to selectively match corporate contributions to a project.

### **NYSTAR Small Business Technology Investment Fund**

NYSTAR offers venture capital to early-stage, high-tech companies in New York State that have developed innovative technology products and related services that display significant competitive advantage and market acceptance.

### **Qualified Emerging Technology Companies (QETC) Incentive Program**

Designed to help qualified companies invest in their innovations. Awards are based on research and development expenses and related costs, as well as jobs created and employee training expenses. Investors in qualified companies can also receive a non-refundable credit of up to \$300,000 per year. Eligible companies must have products or services that are classified as “emerging technology,” such as new media, communications, IT, engineering, advanced materials, biotech, and electronics; have annual product sales under \$10M and gross revenue under \$20M (in the previous tax year); have 100 full-time employees or fewer with at least 75 percent based in New York; and have New York-based research and development spending totaling over 6 percent of net sales.



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

Relocation tax credit of up to \$3,000 per qualified employee for 12 years. To qualify for REAP, an eligible business must renovate or relocate from outside New York City or from below 96th Street in Manhattan to the eligible area, which includes Manhattan above 96th Street or any of the other four boroughs — Brooklyn, the Bronx, Queens, and Staten Island. Certain minimum improvement requirements of the relocation premises apply.

### **Sales Tax Exemption for Manufacturers**

New York City businesses are entitled to an exemption from City and State sales tax on purchases of electricity, fuel oil, natural gas and steam that are used directly and exclusively in the manufacturing, processing, or assembling of tangible personal property for wholesale. Manufacturers that have been paying taxes on energy purchases are also eligible to apply for a rebate of overpaid taxes. Refunds are only available for taxes paid within the last three years.

### **Section 179 Deduction**

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

### **Small Business Administration (SBA) 504 Loan Program**

Provides businesses with long-term, fixed-rate loans for fixed assets such as equipment, land, and buildings. The SBA works with Certified Development Companies (CDCs) and private lenders to provide loans to small businesses. The private lender takes a senior position of up to 50 percent of the project cost; the CDC takes a junior position of up to 40 percent of the cost; and the borrower takes 10 percent. The maximum SBA portion is \$1.5M when meeting job or other development goals and can increase up to \$2M if approved by the SBA. The SBA portion of the loan is not subject to mortgage recording tax. A business must create or retain one job for every \$50,000 provided by the SBA. “Small Manufacturers” have a \$100,000 job creation / retention goal.





### **Small Business Administration (SBA) 7(a) Loan Program**

7(a) loans are provided by participating lenders who receive a guaranty from SBA on a portion of the loan. The risk is shared between the lender and SBA. Commercial lenders make and administer the loan, and the business applies to the lender for financing. Under this program, the borrower remains obligated for the full amount due. The SBA offers a variety of 7(a) financing vehicles including the Patriot Express, SBA Express, and Community Express Programs, each with specific eligibility criteria.

### **Small Business Revolving Loan Fund**

Provides loans to small retail, service and manufacturing businesses across New York State. Startup businesses may qualify if they meet certain criteria. Program loans may be used for working capital, acquisition and/or improvement of real property, the acquisition of machinery and equipment, or the refinancing of debt obligations, with the goal of creating or retaining jobs in New York State. The fund targets minority and women-owned firms and other small businesses that are having difficulty accessing traditional credit markets.

### **World Trade Center Job Creation and Retention Program (JCRP)**

Provides discretionary incentive grants in return for a commitment to create at least 75 new NYC jobs in Lower Manhattan (south of Canal Street) or attract or retain at least 200 Lower Manhattan jobs. The rewarded jobs must be maintained for 10 years. The level of assistance is based on several factors including economic impact, the number of jobs committed and an assessment of the need for public funds to encourage the project. (See map under Lower Manhattan Commercial Rent Tax Reduction program for JCRP boundaries).

### **World Trade Center Rent Reduction Program**

Provides \$5 per square foot rent reduction for eligible tenants leasing the first 750,000 square feet of commercial space at the Freedom Tower and other WTC buildings, excluding 7 WTC.



## CONTACT INFORMATION

For more information on a specific program, please contact:

**Bronx Overall Economic  
Development Corporation**  
(718) 590-6252; [www.boedc.com](http://www.boedc.com)

**Empire State Development Corporation**  
(212) 803-3133; [www.nyfirst.ny.gov](http://www.nyfirst.ny.gov)

**Federal Community Development Financial  
Institutions Fund**  
(202) 622-6355; [www.cdfifund.gov](http://www.cdfifund.gov)

**Mayor's Office of Environmental  
Remediation**  
(212) 788-8841; [www.nyc.gov/oeer](http://www.nyc.gov/oeer)

**Mayor's Office of Media  
and Entertainment**  
(212) 669-4518; [www.nyc.gov/film](http://www.nyc.gov/film)

**Mayor's Office of Industrial and  
Manufacturing Businesses**  
(212) 618-8837; [imbinfo@sbs.nyc.gov](mailto:imbinfo@sbs.nyc.gov);  
[www.nyc.gov/industrial](http://www.nyc.gov/industrial)

**New York City Department of Finance**  
(212) 504-4036; [www.nyc.gov/finance](http://www.nyc.gov/finance)

**New York City Department of  
Small Business Services**  
(212) 513-6335;  
[Businesssolutions@sbs.nyc.gov](mailto:Businesssolutions@sbs.nyc.gov);  
[www.nyc.gov/hnycbusiness](http://www.nyc.gov/hnycbusiness)

**New York City Economic  
Development Corporation**  
(212) 619-5000; [incentives@nycedc.com](mailto:incentives@nycedc.com);  
[www.nycedc.com](http://www.nycedc.com)

**New York State Department of  
Environmental Conservation**  
(718) 482-4900; [www.dec.ny.gov](http://www.dec.ny.gov)

**New York State Department of Labor**  
(518) 457-9000; [www.labor.ny.gov/home](http://www.labor.ny.gov/home)

**New York State Department of  
Taxation and Finance**  
(518) 457-5342; [www.tax.state.ny.us](http://www.tax.state.ny.us)

**New York State Governor's Office for  
Motion Picture & Television Development**  
(212) 803-2330; [www.nylovesfilm.com](http://www.nylovesfilm.com)

**NYSTAR**  
(518) 292-5700; [www.nystar.state.ny.us](http://www.nystar.state.ny.us)

**Small Business Administration Lenders**  
(212) 264-4354; [www.sba.gov/  
localresources/district/ny/ny/index.html](http://www.sba.gov/localresources/district/ny/ny/index.html)

**United States Department of Commerce**  
(202) 482-2000; [www.commerce.gov](http://www.commerce.gov)

**United States Department of Labor**  
(866) 487-2365; [www.dol.gov](http://www.dol.gov)

**United States Department of Treasury**  
(202) 622-6415; [www.ustreas.gov](http://www.ustreas.gov)

**Upper Manhattan Empowerment Zone**  
(212) 410-0030; [www.umez.org](http://www.umez.org)



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