



BOUSQUET HOLSTEIN PLLC

BROWNFIELD PRACTICE GROUP

WWW.BHLAWPLLC.COM



PLANNING & STRUCTURING

We advise clients on the legal and regulatory requirements for the cleanup and redevelopment of contaminated sites, as well as providing guidance on the most effective structures for financing and managing these projects.



CALCULATE & OBTAIN CREDITS

We evaluate and obtain various tax incentives, including the powerful BCP tax credits, to maximize our clients' after-tax return on investment in brownfield redevelopment projects.



AUDITS & EXAMINATIONS

We represent clients in desk audits and full examinations by the NYS Department of Taxation and Finance in which we advocate to substantiate the taxpayer's entitlement to the BCP credits they have claimed.

ABOUT OUR PRACTICE

Our Brownfield Practice has provided support and analysis to developers of some of the largest brownfield redevelopment projects throughout New York State. The estimated construction value of these projects exceeds \$9.0 billion and has or is expected to generate over \$1.5 billion in BCP tax credits.

Our attorneys bring years of transactional, real estate, tax, and accounting experience to project planning, structuring and implementation. We evaluate and obtain various brownfield incentives, including the powerful BCP tax credits, to maximize our clients' after-tax return on investment in brownfield redevelopment projects.



BOUSQUET HOLSTEIN PLLC

TRUSTED BROWNFIELD ADVISORS SINCE 2003

**Our Brownfield Practice
has provided support
and analysis to
developers of some of
the largest brownfield
redevelopment projects
throughout New York
State.**

BY THE NUMBERS

\$9.0 B

In BCP projects
represented by our
firm

54%

of the largest BCP
claims were clients
of our Brownfield
Practice Group

\$1.5 B

BCP credits secured
for our clients



BOUSQUET HOLSTEIN PLLC



www.bhlawpllc.com



info@bhlawpllc.com

MEET OUR BROWNFIELD ATTORNEYS



PHILIP S. BOUSQUET

Phil is a founding member of Bousquet Holstein PLLC and Chair of the firm's Brownfield Practice Group. Phil is recognized across New York as a leader in Brownfield tax law and has extensively lectured about BCP credits for organizations across the state.

phil@bhlawpllc.com | 315-701-6309



JULIA J. MARTIN

Julia is on the firm's Board of Managers. She works with clients to secure millions of BCP tax credits and has a proven record of successfully navigating audits on claims, allowing clients to retain the highest amount of credits possible.

jmartin@bhlawpllc.com | 315-701-6474



MICHAEL W. TYSKO

Mike helps clients with all phases of the brownfield project lifecycle from preliminary planning and structuring through post-audit disputes. He also has experience with other incentives including federal and New York State historic tax credits, in addition to a broad range of business matters.

mtysko@bhlawpllc.com | 315-701-6309



CHRSITY VOURI-MISSO

Christy focuses her practice on all aspects of federal and state tax planning and controversies - serving as an invaluable resource to our Brownfield clients. Christy can help clients through the most sophisticated corporate tax disputes and has skillfully negotiated millions of dollars' in her clients' favor.

cvourimisso@bhlawpllc.com | 315-701-6309



CASEY A. JOHNSON

Casey helps clients prepare their BCP claims, ensuring all documentation is accurate and complete. His experience as a litigator allows him to respond to any desk audit request or help clients challenge a disallowed Brownfield Tax claim.

cjohnson@bhlawpllc.com | 315-701-6309



AARON RECORDS

Aaron's tax and business law background allows him to guide clients and accountants in preparing and filing BCP claims, whether that means applying for the Brownfield program for the first time or handling a controversy years after entering into the program.

arecords@bhlawpllc.com | 315-701-6327



KEVIN SAYLES

Kevin has extensive experience successfully calculating, claiming and defending BCP claims, including leading negotiations with the NYS Department of Finance to reclaim costs originally disallowed. His mathematics and economics background provides a unique analysis to the various stages of the BCP.

ksayles@bhlawpllc.com | 315-701-6309



MARIA C. ZUMPANO

As a certified CPA, Maria's exceptional accounting and business background enables her to identify unanticipated problems and offer unique solutions to clients participating in the BCP. Maria also has extensive knowledge in corporate law and can assist her clients with business succession planning.

mzumpano@bhlawpllc.com | 315-701-6309



DIANA G. ROGATCH

Diana uses her business acumen and litigation experience to support all facets of our BCP work from the initial stages of advising clients on their potential credit refund to advocating for clients in post-audit mediation proceedings in the event of any disallowed costs.

drogatch@bhlawpllc.com | 315-701-6484



BOUSQUET HOLSTEIN PLLC

Trusted, Professional Counsel for
When it Matters Most.



ABOUT THE FIRM

Bousquet Holstein PLLC is a full-service law firm based in Syracuse, New York. For over 60 years, the firm has built a state-wide reputation for providing high-quality legal services to clients in a variety of legal areas, including corporate law, tax law, and Brownfields.

Relevant to the development community, the firm has extensive experience with tax planning and structuring for transactions (including brownfield and other development projects), business combinations including public/private partnerships and financing for real estate projects including grants, PILOTs and related devices, and tax-exempt bonds.

ADDITIONAL SERVICES

BUSINESS & CORPORATE LAW

Business decision makers need attorneys who understand the bottom-line impact of their advice. For over 62 years, businesses have relied on us for legal advice and analytical tools for company formation, transactions, and all forms of operations.

TAX PLANNING & CONTROVERSIES

Our Tax Planning and Advocacy Practice Group has developed an expertise in virtually every aspect of tax law affecting businesses.

BUSINESS SUCCESSION PLANNING

Our attorneys use their sophisticated knowledge in business, financial, tax, and estates to guide clients through the intricacies of creating a business succession plan.

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