

Buffalo Urban Development Corporation

95 Perry Street

Suite 404

Buffalo, New York 14203

phone: 716-856-6525

fax: 716-856-6754

web: buffalourbandevelopment.com



Audit & Finance Committee Meeting
Thursday, May 9, 2024 – 12:00 p.m.
95 Perry Street
4th Floor Vista Room

Agenda

1. Minutes of December 14, 2023 Meeting (*Approval*) (*Enclosure*)
2. Draft 2023 BUDC 990/990-T (*Information*) (*Enclosure*)
3. 683 Northland Tax Credit Discussion (*Information*)
4. Adjournment (*Approval*)

**Minutes of the Meeting
of the
Audit & Finance Committee
of
Buffalo Urban Development Corporation**

**95 Perry Street
Buffalo, New York
December 14, 2023
12:00 p.m.**

Call to Order:

Committee Members Present:

Catherine Amdur
Janique S. Curry
David J. Nasca

Committee Members Absent:

Trina Burruss
Dennis M. Penman (Committee Chair)

Officers Present:

Brandye Merriweather, President
Rebecca Gandour, Executive Vice President
Mollie Profic, Treasurer
Kevin J. Zanner, Secretary
Atiqa Abidi, Assistant Treasurer

Others Present: Barbara Danner, Freed Maxick CPAs (via Zoom); Alexis M. Florczak, Hurwitz Fine P.C.; and Caroline Mazzone, Freed Maxick CPAs.

Roll Call – The meeting was called to order at 12:08 p.m. by Mr. Nasca. A quorum of the Committee was not present. Agenda items 2, 9 and 3 were presented first as informational items. Ms. Amdur joined the meeting during the presentation of item 9, and Ms. Curry joined the meeting during the presentation of item 3, at which time a quorum was present.

- 1.0 Approval of Minutes of the October 12, 2023 Meeting** – The minutes of the October 12, 2023 meeting of the Audit & Finance Committee were presented. Ms. Amdur made a motion to approve the meeting minutes. The motion was seconded by Ms. Curry and unanimously carried (3-0-0).
- 2.0 2023 Audit Engagement Letters** – Ms. Profic reported that staff had received audit engagement letters from Freed Maxick, and she referred the Committee to the Freed Maxick required communications letters dated November 8, 2023, copies of which were included in the Committee meeting packet.
- 3.0 2023 Audit Plan Discussion** – Ms. Profic introduced Barbara Danner and Caroline Mazzone from Freed Maxick to present the 2023 Audit Plan. Ms. Danner and Ms. Mazzone provided an overview of the audit scope, deliverables and timeline for completion of the audit process. They reviewed the respective expectations and responsibilities of the Freed Maxick audit team and BUDC. Also reviewed were 2024 developments potentially impacting BUDC operations and

financial reporting. The Committee discussed several aspects of the audit process with Ms. Danner and Ms. Mazzone, including potential audit risk areas and the audit strategy for identified risks.

- 4.0 683 Northland Avenue – Extension of the KeyBank Line of Credit** – Ms. Gandour presented her December 14, 2023 memorandum regarding a proposed extension of the 683 Northland LLC line of credit with KeyBank. In response to questions from the Committee, Ms. Gandour noted that KeyBank offered to extend the line of credit at an administrative level for a maximum of ninety days. A further extension may be needed depending on the timing of ESD’s disbursement to BUDC of the RECAP grant award, a portion of which will be utilized to repay the outstanding \$600,000 balance on the line of credit. At the conclusion of the discussion, Mr. Nasca made a motion to recommend that the BUDC Board of Directors: (i) approve a ninety (90) day extension of the term for the KeyBank line of credit; and (ii) authorize the President or Executive Vice President to execute and deliver such agreements and documents and to take such actions on behalf of 683 Northland LLC, BUDC and 683 WTC, LLC as may be reasonably necessary or appropriate to implement this action. The motion was seconded by Ms. Amdur and unanimously carried (3-0-0).
- 5.0 683 Northland Project – Inter-Company Transactions** – Ms. Profic presented her December 14, 2023 memorandum regarding proposed modifications to the inter-company transactions for Phase II of the 683 Northland project. Ms. Profic explained that these modifications are necessary in order to facilitate the repayment of the 683 Northland LLC line of credit with the RECAP grant funding being made available to BUDC. Following a discussion regarding the proposed modifications, Ms. Amdur made a motion to recommend that the BUDC Board of Directors: (i) approve an amendment to the Phase II Subrecipient Agreement between BUDC and BBRC to increase the grant to BBRC by an amount not-to-exceed \$30,000.00; (ii) approve an amendment to the Phase II Promissory Note to increase the principal balance of the note by the not-to-exceed amount of \$570,000.00; and (iii) authorize the President or Executive Vice President of BUDC to execute the amendments and such other documents on behalf of BUDC and 683 WTC, LLC, and to take such other actions as are necessary and appropriate to implement this authorization. The motion was seconded by Ms. Curry and unanimously carried (3-0-0).
- 6.0 Loan from BBRC to BBRC Land Company I, LLC** – Ms. Profic reported that the BBRC Board of Directors approved an amendment to the Phase II subrecipient agreement between BUDC and BBRC to increase the grant to BBRC by an amount not to exceed \$30,000.00 and to amend its promissory note by the same not to exceed amount.
- 7.0 2024 Cammarata Consulting, LLC Agreement** – Ms. Gandour presented her December 14, 2023 memorandum regarding a proposed consulting agreement with Cammarata Consulting, LLC. Mr. Nasca made a motion to approve BUDC entering into a consulting agreement with Cammarata Consulting, LLC at an hourly rate of \$100.00 per hour, with total payments not to exceed \$15,000 and to authorize the President or Executive Vice President to execute the consulting agreement and take such actions as may be necessary to implement this action. The motion was seconded by Ms. Curry and unanimously carried (3-0-0).
- 8.0 2024 Bisonwing Planning and Development, LLC Agreement** – Ms. Gandour presented December 14, 2023 memorandum regarding a proposed consulting agreement with Bisonwing Planning and Development, LLC. Mr. Nasca made a motion to approve BUDC entering into a consulting agreement with Bisonwing Planning and Development, LLC at an hourly rate of \$100.00 per hour, with total payments not to exceed \$15,000 and to authorize the President or Executive Vice President to execute the consulting agreement and take such actions as may be necessary to implement this action. The motion was seconded by Ms. Curry and unanimously carried (3-0-0).
- 9.0 Miscellaneous Funding Source Update** – Ms. Merriweather presented an update regarding miscellaneous funding sources. BUDC staff recently met with the City staff regarding the \$1.2

million in American Rescue Plan funding. The City is prepared to move forward with providing funding to BUDC. BUDC anticipates submitting an invoice to the City this week for the full \$1.2 million tranche of funding. In response to a question from Mr. Nasca, Ms. Merriweather noted that approximately \$300,000 of the funding will be used for Covid-19 cost recovery. The remaining funding will be allocated to Race for Place programming and administrative expenses incurred by BUDC for program delivery. Ms. Gandour also reported that BUDC staff has established the Imprest account for the ESD RECAP grant funding.

10.0 Adjournment – There being no further business to come before the Committee, the December 14, 2023 meeting of the Audit & Finance Committee was adjourned at 1:10 p.m.

Respectfully submitted,

Kevin J. Zanner
Secretary

CLIENT'S COPY

DRAFT

FREED MAXICK CPAS, P.C.
ONE EVANS STREET
BATAVIA, NY 14020
(585) 344-1967
585-344-1967

MAY 1, 2024

BUFFALO URBAN DEVELOPMENT CORPORATION
95 PERRY STREET 404
BUFFALO, NY 14203

DEAR BOARD OF DIRECTORS:

ENCLOSED ARE THE ORIGINAL AND ONE COPY OF THE 2023 EXEMPT ORGANIZATION RETURNS AND 2024 ESTIMATED TAX WORKSHEETS, AS FOLLOWS...

2023 FORM 990

2023 FORM 990-T

2024 FEDERAL ESTIMATED TAX WORKSHEET – FORM 990-T

2023 NEW YORK FORM CT-13

2024 NEW YORK ESTIMATED TAX INSTALLMENTS - FORM CT-13

2023 NEW YORK FORM CHAR500

EACH ORIGINAL SHOULD BE DATED, SIGNED AND FILED IN ACCORDANCE WITH THE FILING INSTRUCTIONS. THE COPY SHOULD BE RETAINED FOR YOUR FILES.

VERY TRULY YOURS,

FREED MAXICK CPAS, P.C.

2024 ESTIMATED TAX FILING INSTRUCTIONS

FORM 990-W

FOR THE YEAR ENDING
DECEMBER 31, 2024

PREPARED FOR:

BUFFALO URBAN DEVELOPMENT CORPORATION
95 PERRY STREET 404
BUFFALO, NY 14203

PREPARED BY:

FREED MAXICK CPAS, P.C.
ONE EVANS STREET
BATAVIA, NY 14020-3110

AMOUNT OF TAX:

TOTAL ESTIMATED TAX	\$	104,000
LESS CREDIT FROM PRIOR YEAR	\$	3,158
LESS AMT ALREADY PAID ON 2024 ESTIMATE	\$	0
BALANCE DUE	\$	100,842

PAYABLE IN FULL OR IN INSTALLMENTS AS FOLLOWS:

VOUCHER	AMOUNT	DUE DATE
NO 1	\$ 22,842	APRIL 15, 2024
NO 2	\$ 26,000	JUNE 17, 2024
NO 3	\$ 26,000	SEPTEMBER 16, 2024
NO 4	\$ 26,000	DECEMBER 16, 2024

MAKE CHECK PAYABLE TO:

PAYMENTS SHOULD BE MADE USING THE ELECTRONIC FEDERAL TAX PAYMENT SYSTEM (EFTPS).

MAIL VOUCHER AND CHECK (IF APPLICABLE) TO:

NOT APPLICABLE

SPECIAL INSTRUCTIONS:

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING
DECEMBER 31, 2023

PREPARED FOR:

BUFFALO URBAN DEVELOPMENT CORPORATION
95 PERRY STREET 404
BUFFALO, NY 14203

PREPARED BY:

FREED MAXICK CPAS, P.C.
ONE EVANS STREET
BATAVIA, NY 14020-3110

AMOUNT DUE OR REFUND:

NOT APPLICABLE

MAKE CHECK PAYABLE TO:

NOT APPLICABLE

MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE CENTER
OGDEN, UT 84201-0027

RETURN MUST BE MAILED ON OR BEFORE:

MAY 15, 2024

SPECIAL INSTRUCTIONS:

THE RETURN SHOULD BE SIGNED AND DATED.

PLEASE NOTE:

BEGINNING JANUARY 1, 2024, UNDER THE CORPORATE TRANSPARENCY ACT (CTA), MANY TAXPAYERS (IE CORPORATIONS, PARTNERSHIPS, TRUSTS, SOLE PROPRIETORS, ETC) MAY BE REQUIRED TO REPORT BENEFICIAL OWNERSHIP INFORMATION TO THE FINANCIAL CRIMES ENFORCEMENT NETWORK (FINCEN). THE CTA INCLUDES STRICT FILING DEADLINES AND PENALTIES. (SEE [HTTPS://WWW.FINCEN.GOV/BOI](https://www.fincen.gov/boi) AND [BOI FREQUENTLY ASKED QUESTIONS](#) FOR MORE INFORMATION).

THESE FILINGS WILL NOT BE PREPARED BY FREED MAXICK AS THEY MAY CONSTITUTE THE UNLICENSED PRACTICE OF LAW AND YOU SHOULD CONSULT YOUR LEGAL COUNSEL REGARDING THIS MATTER. PLEASE VISIT FREEDMAXICK.COM FOR MORE INFORMATION.

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT YOUR FREED MAXICK TAX ADVISOR.

TAX RETURN FILING INSTRUCTIONS

FORM 990-T

FOR THE YEAR ENDING
DECEMBER 31, 2023

PREPARED FOR:

BUFFALO URBAN DEVELOPMENT CORPORATION
95 PERRY STREET 404
BUFFALO, NY 14203

PREPARED BY:

FREED MAXICK CPAS, P.C.
ONE EVANS STREET
BATAVIA, NY 14020-3110

AMOUNT DUE OR REFUND:

OVERPAYMENT OF \$3,158. THE ENTIRE OVERPAYMENT HAS BEEN APPLIED TO THE ESTIMATED TAX PAYMENTS.

MAKE CHECK PAYABLE TO:

NO AMOUNT IS DUE.

MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:

NOT APPLICABLE

RETURN MUST BE MAILED ON OR BEFORE:

NOT APPLICABLE

SPECIAL INSTRUCTIONS:

THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU WISH TO HAVE IT TRANSMITTED ELECTRONICALLY TO THE IRS, PLEASE SIGN, DATE, AND RETURN FORM 8879-TE TO OUR OFFICE. WE WILL THEN SUBMIT THE ELECTRONIC RETURN TO THE IRS. DO NOT MAIL A PAPER COPY OF THE RETURN TO THE IRS

PLEASE NOTE:

BEGINNING JANUARY 1, 2024, UNDER THE CORPORATE TRANSPARENCY ACT (CTA), MANY TAXPAYERS (IE CORPORATIONS, PARTNERSHIPS, TRUSTS, SOLE PROPRIETORS, ETC) MAY BE REQUIRED TO REPORT BENEFICIAL OWNERSHIP INFORMATION TO THE FINANCIAL CRIMES ENFORCEMENT NETWORK (FINCEN). THE CTA INCLUDES STRICT FILING DEADLINES AND PENALTIES. (SEE [HTTPS://WWW.FINCEN.GOV/BOI](https://www.fincen.gov/boi) AND [BOI FREQUENTLY ASKED QUESTIONS](#) FOR MORE INFORMATION).

THESE FILINGS WILL NOT BE PREPARED BY FREED MAXICK AS THEY MAY CONSTITUTE THE UNLICENSED PRACTICE OF LAW AND YOU SHOULD CONSULT YOUR LEGAL COUNSEL REGARDING THIS MATTER. PLEASE VISIT FREEDMAXICK.COM FOR MORE INFORMATION.

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT YOUR FREED MAXICK TAX ADVISOR.

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
 Do not enter social security numbers on this form as it may be made public.
 Go to www.irs.gov/Form990 for instructions and the latest information.

2023
 Open to Public Inspection

Department of the Treasury
 Internal Revenue Service

A For the 2023 calendar year, or tax year beginning and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization BUFFALO URBAN DEVELOPMENT CORPORATION		D Employer identification number **-***4226
	Doing business as		E Telephone number 716-856-6525
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	95 PERRY STREET	404	G Gross receipts \$ 32,541,280.
	City or town, state or province, country, and ZIP or foreign postal code BUFFALO, NY 14203		
F Name and address of principal officer: BRANDYE MERRIWEATHER SAME AS C ABOVE		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No	
J Website: WWW.BUFFALOURBANDEVELOPMENT.COM		H(c) Group exemption number	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 1978 M State of legal domicile: NY	

Part I Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: SUPPORT THE URBAN ECONOMIC DEVELOPMENT EFFORTS OF THE REGION THROUGH THE ACQUISITION,		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	19
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	19
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	4
	6 Total number of volunteers (estimate if necessary)	6	19
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	521,873.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	477,615.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	8,056,896.	31,596,675.
	9 Program service revenue (Part VIII, line 2g)	132,847.	132,487.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	99,788.	670,797.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	151,560.	141,321.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	8,441,091.	32,541,280.
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	3,044,295.
14 Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		384,459.	442,319.
16a Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
b Total fundraising expenses (Part IX, column (D), line 25)		0.	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		6,709,879.	6,156,248.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	10,138,633.	33,066,651.	
19 Revenue less expenses. Subtract line 18 from line 12	-1,697,542.	-525,371.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 135,361,384.	End of Year 185,671,246.
	21 Total liabilities (Part X, line 26)	54,441,805.	105,277,038.
	22 Net assets or fund balances. Subtract line 21 from line 20	80,919,579.	80,394,208.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer BRANDYE MERRIWEATHER, PRESIDENT	Date			
	Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name NICOLE M. WHITE	Preparer's signature NICOLE M. WHITE	Date 05/01/24	Check if self-employed <input type="checkbox"/>	PTIN P01599383
	Firm's name FREED MAXICK CPAS, P.C.	Firm's address ONE EVANS STREET BATAVIA, NY 14020-3110	Firm's EIN ** - ***1133	Phone no. 585-344-1967	

May the IRS discuss this return with the preparer shown above? See instructions Yes No

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission: SUPPORT THE URBAN ECONOMIC DEVELOPMENT EFFORTS OF THE REGION THROUGH THE ACQUISITION, REMEDIATION AND MANAGEMENT OF DISTRESSED PROPERTIES

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 32,571,588. including grants of \$ 26,468,084.) (Revenue \$ 273,808.) THE MISSION OF BUFFALO URBAN DEVELOPMENT (BUDC) IS TO SUPPORT THE URBAN ECONOMIC DEVELOPMENT EFFORTS OF THE REGION THROUGH THE ACQUISITION, REMEDIATION AND MANAGEMENT OF DISTRESSED PROPERTIES, AND TO ENGAGE IN RELATED REAL ESTATE DEVELOPMENT ACTIVITIES FOR THE PURPOSE OF ATTRACTING AND/OR RETAINING NEW AND EXISTING BUSINESSES TO THE CITY AS PART OF THE REGION. THE MISSION OF BUDC ALSO INCLUDES SUPPORTING THE REVITALIZATION OF DOWNTOWN BUFFALO BY SERVING AS THE LEAD MANAGEMENT ENTITY FOR BUFFALO BUILDING REUSE PROJECT (BBRP) INITIATIVES, WORKING IN COLLABORATION WITH THE CITY OF BUFFALO, INCLUDING THE COORDINATION OF FINANCIAL ASSISTANCE FOR DOWNTOWN ADAPTIVE RE-USE PROJECTS AND PUBLIC RIGHT-OF-WAY IMPROVEMENTS.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 32,571,588.

Part IV Checklist of Required Schedules

Table with 3 columns: Question, Yes, No. Rows 1-21 with 'X' marks in the Yes/No columns.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding grants, compensation, bond issues, excess benefits, and controlled entities.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, W-2G forms, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, description, and Yes/No checkboxes. Includes questions 2a through 17 regarding employee reporting, tax returns, business income, foreign accounts, prohibited transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

X

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included on line 1a, above, who are independent; 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?; 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed NY
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records
MOLLIE PROFIC - (716)856-6525
95 PERRY STREET SUITE 404, BUFFALO, NY 14203

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) BRANDYE MERRIWEATHER PRESIDENT	37.50 0.25			X				124,484.	0.	24,706.
(2) REBECCA GANDOUR EXECUTIVE VICE PRESIDENT	37.50 0.25			X				107,344.	0.	37,834.
(3) MOLLIE PROFIC TREASURER	9.00 0.25			X				0.	0.	0.
(4) KEVIN ZANNER SECRETARY	7.25 0.25			X				0.	0.	0.
(5) HON. BYRON BROWN CHAIRMAN	1.00	X	X					0.	0.	0.
(6) DENNIS PENMAN DIRECTOR	1.00 0.25	X						0.	0.	0.
(7) CATHERINE AMDUR DIRECTOR	1.00	X						0.	0.	0.
(8) DOTTIE GALLAGHER DIRECTOR	1.00	X						0.	0.	0.
(9) JANIQUE CURRY DIRECTOR	1.00 0.25	X						0.	0.	0.
(10) DENNIS ELSENBEEK DIRECTOR	1.00	X						0.	0.	0.
(11) DARBY FISHKIN DIRECTOR	1.00	X						0.	0.	0.
(12) THOMAS KUCHARSKI DIRECTOR	1.00 0.25	X						0.	0.	0.
(13) BRENDAN MEHAFFY DIRECTOR	1.00 0.25	X						0.	0.	0.
(14) KIMBERLEY MINKEL DIRECTOR	1.00 0.25	X						0.	0.	0.
(15) DAVID NASCA DIRECTOR	1.00	X						0.	0.	0.
(16) TRINA BURRUSS DIRECTOR	1.00	X						0.	0.	0.
(17) THOMAS HALLIGAN DIRECTOR	1.00	X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) ELIZABETH HOLDEN DIRECTOR	1.00 0.25	X						0.	0.	0.
(19) DANIEL CASTLE DIRECTOR	1.00	X						0.	0.	0.
(20) NATHAN MARTON DIRECTOR	1.00	X						0.	0.	0.
(21) KAREN UTZ DIRECTOR	1.00	X						0.	0.	0.
(22) SCOTT BYLEWSKI DIRECTOR	1.00 0.25	X						0.	0.	0.
(23) CHRISTOPHER SCANLON DIRECTOR	1.00	X						0.	0.	0.
1b Subtotal								231,828.	0.	62,540.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								231,828.	0.	62,540.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 2

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
HURWITZ & FINE, P.C. 1300 MAIN STREET, BUFFALO, NY 14202	ATTORNEY SERVICES	127,733.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 1

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	793,708.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	30,802,967.				
	g Noncash contributions included in lines 1a-1f	1g \$					
	h Total. Add lines 1a-1f			31,596,675.			
	Program Service Revenue	2 a LOAN INTEREST & COMMITMENT FEES	Business Code	525990	96,664.	96,664.	
b BROWNFIELD REDEVELOPMENT			522292	35,823.	35,823.		
c							
d							
e							
f All other program service revenue							
g Total. Add lines 2a-2f				132,487.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			670,797.		521,873.	
	4 Income from investment of tax-exempt bond proceeds					148,924.	
	5 Royalties						
	6 a Gross rents	6a	(i) Real	91,360.			
			(ii) Personal				
	b Less: rental expenses	6b		0.			
	c Rental income or (loss)	6c		91,360.			
	d Net rental income or (loss)			91,360.	91,360.		
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
d Net gain or (loss)							
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a OTHER INCOME	Business Code	900099	49,961.	49,961.		
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d			49,961.			
12 Total revenue. See instructions			32,541,280.	273,808.	521,873.	148,924.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	26,468,084.	26,468,084.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	329,274.	329,274.		
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	35,818.	35,818.		
9 Other employee benefits	52,024.	50,266.	1,758.	
10 Payroll taxes	25,203.	25,203.		
11 Fees for services (nonemployees):				
a Management	87,262.	87,262.		
b Legal	116,281.	80,481.	35,800.	
c Accounting	20,851.		20,851.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	4,271,584.	4,259,992.	11,592.	
12 Advertising and promotion	24,092.	5,687.	18,405.	
13 Office expenses	307.		307.	
14 Information technology	920.		920.	
15 Royalties				
16 Occupancy	1,064,041.	1,016,910.	47,131.	
17 Travel	4,209.		4,209.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	4,509.	142.	4,367.	
20 Interest	29,093.		29,093.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	79,786.		79,786.	
23 Insurance	155,688.	79,589.	76,099.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a UBIT TAX	144,820.		144,820.	
b GRANT APPLICATION FEES	130,022.	130,022.		
c MEALS	12,100.	1,958.	10,142.	
d DUES AND SUBSCRIPTIONS	6,454.		6,454.	
e All other expenses	4,229.		4,229.	
25 Total functional expenses. Add lines 1 through 24e	33,066,651.	32,570,688.	495,963.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing		1	
	2 Savings and temporary cash investments	24,054,367.	2	16,835,462.
	3 Pledges and grants receivable, net	32,183,206.	3	89,350,024.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net	61,853,679.	7	61,853,679.
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	5,691,912.	9	5,177,176.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 9,829,922.		
	b Less: accumulated depreciation	10b 354,695.	9,191,079.	10c 9,475,227.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	2,387,141.	15	2,979,678.
16 Total assets. Add lines 1 through 15 (must equal line 33)	135,361,384.	16	185,671,246.	
Liabilities	17 Accounts payable and accrued expenses	212,235.	17	521,814.
	18 Grants payable		18	
	19 Deferred revenue	53,859,820.	19	104,385,474.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	369,750.	23	369,750.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	54,441,805.	26	105,277,038.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	77,510,340.	27	80,160,428.
	28 Net assets with donor restrictions	3,409,239.	28	233,780.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
32 Total net assets or fund balances	80,919,579.	32	80,394,208.	
33 Total liabilities and net assets/fund balances	135,361,384.	33	185,671,246.	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	32,541,280.
2	Total expenses (must equal Part IX, column (A), line 25)	2	33,066,651.
3	Revenue less expenses. Subtract line 2 from line 1	3	-525,371.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	80,919,579.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	80,394,208.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:			
<input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	20799634.	8816375.	4425140.	8056896.	31596675.	73694720.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	298,920.	171,903.	40,821.	36,183.	35,823.	583,650.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	21098554.	8988278.	4465961.	8093079.	31632498.	74278370.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						74278370.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	21098554.	8988278.	4465961.	8093079.	31632498.	74278370.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	360,984.	472,487.	549,731.	540,392.	670,797.	2594391.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						76872761.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	96.63	%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	97.10	%
16a 33 1/3% support test - 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>		
b 33 1/3% support test - 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
11a		
b A family member of a person described on line 11a above?		
11b		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
2		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	Yes	No
2a		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
2b		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>		
3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions.
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount		Current Year	
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2023		
a	From 2018		
b	From 2019		
c	From 2020		
d	From 2021		
e	From 2022		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2023 distributable amount		
i	Carryover from 2018 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2023 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2023 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2024. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2019		
b	Excess from 2020		
c	Excess from 2021		
d	Excess from 2022		
e	Excess from 2023		

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

DRAFT

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Name of the organization

BUFFALO URBAN DEVELOPMENT CORPORATION

Employer identification number

**** - ***4226**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2023)

Name of organization BUFFALO URBAN DEVELOPMENT CORPORATION	Employer identification number ** - ***4226
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	RALPH C. WILSON JR. FOUNDATION 3101 E. GRAND BLVD DETROIT, MI 48202	\$ 30,112,967.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization BUFFALO URBAN DEVELOPMENT CORPORATION	Employer identification number ** - ***4226
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Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	

Name of organization BUFFALO URBAN DEVELOPMENT CORPORATION	Employer identification number ** - *** 4226
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
_____	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
_____	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
_____	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
_____	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

BUFFALO URBAN DEVELOPMENT CORPORATION

Employer identification number ** - ** * 4226

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate values, and yes/no questions about donor advisement.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, total number, acreage, and monitoring expenses.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include reporting requirements for art and historical treasures.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2023

332051 09-28-23

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange program
- e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment _____ %
- b Permanent endowment _____ %
- c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) Unrelated organizations? _____
- (ii) Related organizations? _____

	Yes	No
3a(i)		
3a(ii)		
3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		846,723.		846,723.
b Buildings		8,919,540.	305,177.	8,614,363.
c Leasehold improvements		15,714.	15,714.	0.
d Equipment		47,945.	33,804.	14,141.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B).)				9,475,227.

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		

Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		

Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

Table with 5 main rows and sub-rows (a-e) for adjustments. Total revenue reported as 32,541,280.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

Table with 5 main rows and sub-rows (a-e) for adjustments. Total expenses reported as 33,066,651.

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Multiple horizontal lines provided for entering supplemental information.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.

Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

BUFFALO URBAN DEVELOPMENT CORPORATION

Employer identification number
-*4226

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?
2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Yes No

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
CITY OF BUFFALO 65 NIAGARA SQUARE BUFFALO, NY 14202			26,468,084.	0.			RALPH WILSON JR CENTENNIAL PARK

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table
3 Enter total number of other organizations listed in the line 1 table

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

BUFFALO URBAN DEVELOPMENT CORPORATION

Employer identification number
**** - ***4226**

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

REMEDICATION AND MANAGEMENT OF DISTRESSED PROPERTIES

FORM 990, PART VI, SECTION A, LINE 6:

THE ORGANIZATION HAS 19 MEMBERS. 11 OF THE MEMBERS ARE EX-OFFICIO MEMBERS AS DESIGNATED IN THE CERTIFICATION OF INCORPORATION OF THE CORPORATION. THE REMAINING 8 MEMBERS ARE "CITIZEN MEMBERS" OF THE ORGANIZATION SUBJECT TO APPOINTMENT/ELECTION.

FORM 990, PART VI, SECTION A, LINE 7A:

THE BOARD OF DIRECTORS ELECT TWO OF THE EIGHT "CITIZEN MEMBERS" OF THE ORGANIZATION TO SERVE AS MEMBERS AND DIRECTORS OF THE ORGANIZATION. THE REMAINING SIX "CITIZEN MEMBERS" ARE APPOINTED TO SERVE AS MEMBERS AND DIRECTORS OF THE ORGANIZATION BY THE MAYOR OF BUFFALO.

FORM 990, PART VI, SECTION B, LINE 11B:

THE BOARD RECEIVES A COPY OF FORM 990 BY EMAIL TO REVIEW PRIOR TO THE FORM BEING FILED.

FORM 990, PART VI, SECTION B, LINE 12C:

THE BOARD HAS STRONG OVERSIGHT OVER THE ORGANIZATION'S CONFLICT OF INTEREST POLICY.

FORM 990, PART VI, SECTION C, LINE 19:

THE FINANCIAL STATEMENTS AND CERTAIN POLICIES AND GOVERNING DOCUMENTS ARE POSTED ON THE ORGANIZATION'S WEBSITE AT WWW.BUFFALOURBANDEVELOPMENT.COM

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2023

LHA 332211 11-14-23

Name of the organization

BUFFALO URBAN DEVELOPMENT CORPORATION

Employer identification number

-*4226

FORM 990, PART IX, LINE 11G, OTHER FEES:

CONSULTANT FEES:

PROGRAM SERVICE EXPENSES	1,739,176.
MANAGEMENT AND GENERAL EXPENSES	8,250.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	1,747,426.

PAYROLL FEE:

PROGRAM SERVICE EXPENSES	0.
MANAGEMENT AND GENERAL EXPENSES	3,342.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	3,342.

NATIONAL GRID ELECTRICAL SERVICES:

PROGRAM SERVICE EXPENSES	2,388,151.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	2,388,151.

NATIONAL FUEL GAS:

PROGRAM SERVICE EXPENSES	69,765.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	69,765.

CONTRACTOR FEES:

PROGRAM SERVICE EXPENSES	62,900.
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Name of the organization BUFFALO URBAN DEVELOPMENT CORPORATION	Employer identification number ** - ***4226
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MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	62,900.
TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	4,271,584.

PART XII, LINE 2C

THERE HAVE BEEN NO CHANGES TO THE OVERSIGHT PROCESS DURING THE YEAR.



**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

OMB No. 1545-0047

2023

Open to Public
Inspection

Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization

BUFFALO URBAN DEVELOPMENT CORPORATION

Employer identification number
-*4226

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
NORDEL I, LLC - 20-1379186 95 PERRY STREET SUITE 403 BUFFALO, NY 14203	REAL ESTATE	NEW YORK			BUFFALO URBAN DEVELOPMENT CORPORATION
NORDEL II, LLC - 20-1379230 95 PERRY STREET SUITE 403 BUFFALO, NY 14203	REAL ESTATE	NEW YORK			BUFFALO URBAN DEVELOPMENT CORPORATION
BUFFALO LAKESIDE COMMERCE PARK I, LLC 95 PERRY STREET SUITE 404 BUFFALO, NY 14203	REAL ESTATE	NEW YORK			BUFFALO URBAN DEVELOPMENT CORPORATION
RIVERBEND, LLC - 41-2275919 95 PERRY STREET SUITE 404 BUFFALO, NY 14203	REAL ESTATE	NEW YORK			BUFFALO URBAN DEVELOPMENT CORPORATION

Part II Identification of Related Tax-Exempt Organizations. Incomplete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
BUFFALO BROWNFIELD RESTORATION CORPORATION - 20-2681698, 95 PERRY STREET SUITE 404, BUFFALO, NY 14203	PARTNERS WITH PRIVATE SECTOR IN DEVELOPMENT OF DOWNTOWN BUFFALO	NEW YORK	501(C)(3)	LINE 8			X

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2023

Part I Continuation of Identification of Disregarded Entities

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
KING CROW, LLC - 83-0858799					
95 PERRY STREET SUITE 404 BUFFALO, NY 14203	REAL ESTATE	NEW YORK			BUFFALO URBAN DEVELOPMENT CORPORATION
714 NORTHLAND, LLC - 83-3271548					
95 PERRY STREET SUITE 404 BUFFALO, NY 14203	REAL ESTATE	NEW YORK			BUFFALO URBAN DEVELOPMENT CORPORATION
631 NORTHLAND, LLC - 87-1480436					
95 PERRY STREET SUITE 403 BUFFALO, NY 14203	REAL ESTATE	NEW YORK			BUFFALO URBAN DEVELOPMENT CORPORATION

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	X	
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)	X	
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		
l Performance of services or membership or fundraising solely for related organization(s)		X
m Performance of services or membership or fundraising solely by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		
s Other transfer of cash or property from related organization(s)		

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)	683 WTC, LLC	A	2,545,392. FMV	
(2)	683 WTC, LLC	D	52,187,279. FMV	
(3)				
(4)				
(5)				
(6)				

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

DRAFT

Name: **BUFFALO URBAN DEVELOPMENT CORPORATION**

Type and Entity: **INTEREST INCOME FROM 1 POST-2017 NO**
 Section 382 Annual Limitation

FEIN: *****4226

DETAIL CARRYOVER SCHEDULE

Year Originated	Original Carryover Amount	Total Amount Used	Amount Used for 12/31/19	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
2018	20,232.	20,232.	20,232.						
A									
B									
C									
D									
E									
F									
G									
H									
I									
J									
K									
L									
M									
N									
O									
P									
Q									
R									
S									
T									
U									
V									
W									
Detail Type	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
E									
S									
B									
C									
A									
B									
C									
D									
E									
F									
G									
H									
I									
J									
K									
L									
M									
N									
O									
P									
Q									
R									
S									
T									
U									
V									
W									

Form **990-W**
(Worksheet)

**Estimated Tax on Unrelated Business Taxable
Income for Tax-Exempt Organizations**

2024

(and on Investment Income for Private Foundations) FORM 990-T

► Keep for your records. Do not send to the Internal Revenue Service.

1	Unrelated business taxable income expected in the tax year	1	
2	Tax on the amount on line 1	2	
3	Alternative minimum tax for trusts	3	
4	Total. Add lines 2 and 3	4	
5	Estimated tax credits	5	
6	Subtract line 5 from line 4	6	
7	Other taxes	7	
8	Total. Add lines 6 and 7	8	
9	Credit for federal tax paid on fuels	9	
10a	Subtract line 9 from line 8. Note: If less than \$500, the organization does not need to make estimated tax payments	10a	
b	Enter the tax shown on the 2023 return. Caution: If zero or the tax year was for less than 12 months, skip this line and enter the amount from line 10a on line 10c	10b	100,299.
c	2024 Estimated Tax. Enter the smaller of line 10a or line 10b. If the organization is required to skip line 10b, enter the amount from line 10a on line 10c	10c	ADJUSTED TO 104,000.

		(a)	(b)	(c)	(d)	
11	Installment due dates	11	04/15/24	06/17/24	09/16/24	12/16/24
12	Installments. Enter 25% of line 10c in columns (a) through (d)	12	26,000.	26,000.	26,000.	26,000.
13	2023 Overpayment	13	3,158.			
14	Payment due (Subtract line 13 from line 12)	14	22,842.	26,000.	26,000.	26,000.

Form 990-W

ESTIMATED TAX	104,000.
OVERPAYMENT APPLIED	3,158.
AMOUNT DUE	100,842.

***** THIS IS NOT A FILEABLE COPY *****

IRS E-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

Form 8879-TE

For calendar year 2023, or fiscal year beginning _____, 2023, and ending _____, 20__

2023

Department of the Treasury Internal Revenue Service

Do not send to the IRS. Keep for your records. Go to www.irs.gov/Form8879TE for the latest information.

Name of filer BUFFALO URBAN DEVELOPMENT CORPORATION EIN or SSN ** - *** 4226

Name and title of officer or person subject to tax BRANDYE MERRIWEATHER PRESIDENT

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only.

Table with 10 rows (1a-10a) and 3 columns: Form type, checkbox, and amount. Row 6b shows 100,299.

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [] I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete.

PIN: check one box only

[X] I authorize FREED MAXICK CPAS, P.C. to enter my PIN 01978 Enter five numbers, but do not enter all zeros

as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

***** THIS IS NOT A FILEABLE COPY *****

Date 05/01/24

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

16649202010

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature FREED MAXICK CPAS, P.C. Date 05/01/24

ERO Must Retain This Form - See Instructions Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8879-TE (2023)

LHA 302521 01-05-24

14380501 759621 7756484

42 2023.03040 BUFFALO URBAN DEVELOPMENT 77564841

Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

2023

For calendar year 2023 or other tax year beginning _____, and ending _____

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

Department of the Treasury
Internal Revenue Service

A <input type="checkbox"/> Check box if address changed.		Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.)	D Employer identification number
B Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A	Print or Type	BUFFALO URBAN DEVELOPMENT CORPORATION	** - *** 4226
		Number, street, and room or suite no. If a P.O. box, see instructions. 95 PERRY STREET, 404	E Group exemption number (see instructions)
		City or town, state or province, country, and ZIP or foreign postal code BUFFALO, NY 14203	F <input type="checkbox"/> Check box if an amended return.
		C Book value of all assets at end of year 185,671,246.	
G Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust <input type="checkbox"/> State college/university <input type="checkbox"/> 6417(d)(1)(A) Applicable entity			
H Check if filing only to claim <input type="checkbox"/> Credit from Form 8941 <input type="checkbox"/> Refund shown on Form 2439 <input type="checkbox"/> Elective payment amount from Form 3800			
I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation <input type="checkbox"/>			
J Enter the number of attached Schedules A (Form 990-T) 1			
K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation			
L The books are in care of MOLLIE PROFIC		Telephone number (716) 856-6525	

Part I Total Unrelated Business Taxable Income	
1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) ...	1 478,615.
2 Reserved	2
3 Add lines 1 and 2	3 478,615.
4 Charitable contributions (see instructions for limitation rules)	4 0.
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5 478,615.
6 Deduction for net operating loss. See instructions	6
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7 478,615.
8 Specific deduction (generally \$1,000, but see instructions for exceptions)	8 1,000.
9 Trusts. Section 199A deduction. See instructions	9
10 Total deductions. Add lines 8 and 9	10 1,000.
11 Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11 477,615.

Part II Tax Computation	
1 Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21)	1 100,299.
2 Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11, from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	2
3 Proxy tax. See instructions	3
4 Other tax amounts. See instructions	4
5 Alternative minimum tax	5
6 Tax on noncompliant facility income. See instructions	6
7 Total. Add lines 3 through 6 to line 1 or 2, whichever applies	7 100,299.

Part III Tax and Payments	
1a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a
b Other credits (see instructions)	1b
c General business credit. Attach Form 3800 (see instructions)	1c
d Credit for prior-year minimum tax (attach Form 8801 or 8827)	1d
e Total credits. Add lines 1a through 1d	1e
2 Subtract line 1e from Part II, line 7	2 100,299.
3a Amount due from Form 4255	3a
b Amount due from Form 8611	3b
c Amount due from Form 8697	3c
d Amount due from Form 8866	3d
e Other amounts due (see instructions)	3e
f Total amounts due. Add lines 3a through 3e	3f 0.
4 Total tax. Add lines 2 and 3f (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here	4 100,299.
5 Current net 965 tax liability paid from Form 965-A, Part II, column (k)	5 0.

Part III Tax and Payments (continued)

6 a	Payments: Preceding year's overpayment credited to the current year	6a	6,457.	
b	Current year's estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	6b	97,000.	
c	Tax deposited with Form 8868	6c		
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d		
e	Backup withholding (see instructions)	6e		
f	Credit for small employer health insurance premiums (attach Form 8941)	6f		
g	Elective payment election amount from Form 3800	6g		
h	Payment from Form 2439	6h		
i	Credit from Form 4136	6i		
j	Other (see instructions)	6j		
7	Total payments. Add lines 6a through 6j	7	103,457.	
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	8		
9	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9		
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10	3,158.	
11	Enter the amount of line 10 you want: Credited to 2024 estimated tax 3,158. Refunded	11	0.	

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

1	At any time during the 2023 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	Yes	No
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust?		X
3	Enter the amount of tax-exempt interest received or accrued during the tax year		
4	Enter available pre-2018 NOL carryovers here \$		
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
	Business Activity Code		Available post-2017 NOL carryover
			\$
			\$
			\$
			\$
6 a	Reserved for future use		
b	Reserved for future use		

Part V Supplemental Information

Provide any additional information. See instructions.

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer	Date	Title	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed
	NICOLE M. WHITE	NICOLE M. WHITE	05/01/24	PTIN P01599383
	Firm's name	Firm's EIN		
	Firm's address	Phone no.		
	FREED MAXICK CPAS, P.C.	** - ***1133	585-344-1967	
	ONE EVANS STREET			
	BATAVIA, NY 14020-3110			

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

**SCHEDULE A
(Form 990-T)**

**Unrelated Business Taxable Income
From an Unrelated Trade or Business**

1
OMB No. 1545-0047

2023

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form990T for instructions and the latest information.
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for
501(c)(3) Organizations Only

A Name of the organization BUFFALO URBAN DEVELOPMENT CORPORATION	B Employer identification number **-***4226
C Unrelated business activity code (see instructions) 812900	D Sequence: 1 of 1

E Describe the unrelated trade or business **INTEREST INCOME FROM 100% OWNED RELATED ENTIT**

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales			
b Less returns and allowances c Balance	1c		
2 Cost of goods sold (Part III, line 8)	2		
3 Gross profit. Subtract line 2 from line 1c	3		
4a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	4a		
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from a partnership or an S corporation (attach statement)	5		
6 Rent income (Part IV)	6		
7 Unrelated debt-financed income (Part V)	7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8	31,399.	490,474.
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9		
10 Exploited exempt activity income (Part VIII)	10		
11 Advertising income (Part IX)	11		
12 Other income (see instructions; attach statement)	12		
13 Total. Combine lines 3 through 12	13	31,399.	490,474.

Part II Deductions Not Taken Elsewhere. See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

1 Compensation of officers, directors, and trustees (Part X)	1		11,755.
2 Salaries and wages	2		104.
3 Repairs and maintenance	3		
4 Bad debts	4		
5 Interest (attach statement). See instructions	5		
6 Taxes and licenses	6		
7 Depreciation (attach Form 4562). See instructions	7		
8 Less depreciation claimed in Part III and elsewhere on return	8a	8b	
9 Depletion	9		
10 Contributions to deferred compensation plans	10		
11 Employee benefit programs	11		
12 Excess exempt expenses (Part VIII)	12		
13 Excess readership costs (Part IX)	13		
14 Other deductions (attach statement)	14		
15 Total deductions. Add lines 1 through 14	15		11,859.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16		478,615.
17 Deduction for net operating loss. See instructions	17		0.
18 Unrelated business taxable income. Subtract line 17 from line 16	18		478,615.

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2023

Part III Cost of Goods Sold		Enter method of inventory valuation
1	Inventory at beginning of year	1
2	Purchases	2
3	Cost of labor	3
4	Additional section 263A costs (attach statement)	4
5	Other costs (attach statement)	5
6	Total. Add lines 1 through 5	6
7	Inventory at end of year	7
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? <input type="checkbox"/> Yes <input type="checkbox"/> No	

Part IV Rent Income (From Real Property and Personal Property Leased With Real Property)					
1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.					
A	<input type="checkbox"/>				
B	<input type="checkbox"/>				
C	<input type="checkbox"/>				
D	<input type="checkbox"/>				
2	Rent received or accrued	A	B	C	D
a	From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b	From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c	Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				
3	Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A)				0.
4	Deductions directly connected with the income in lines 2a and 2b (attach statement)				
5	Total deductions. Add line 4, columns A through D. Enter here and on Part I, line 6, column (B)				0.

Part V Unrelated Debt-Financed Income (see instructions)					
1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.					
A	<input type="checkbox"/>				
B	<input type="checkbox"/>				
C	<input type="checkbox"/>				
D	<input type="checkbox"/>				
2	Gross income from or allocable to debt-financed property	A	B	C	D
3	Deductions directly connected with or allocable to debt-financed property				
a	Straight line depreciation (attach statement)				
b	Other deductions (attach statement)				
c	Total deductions (add lines 3a and 3b, columns A through D)				
4	Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5	Average adjusted basis of or allocable to debt-financed property (attach statement)				
6	Divide line 4 by line 5	%	%	%	%
7	Gross income reportable. Multiply line 2 by line 6				
8	Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)				0.
9	Allocable deductions. Multiply line 3c by line 6				
10	Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)				0.
11	Total dividends-received deductions included in line 10				0.

Part VI Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations STMT 2			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1) 683 WTC, LLC	** - *** 0394				
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations				
7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1) 0.	521,873.	0.	521,873.	31,399.
(2)				
(3)				
(4)				
Totals			Add columns 5 and 10. Enter here and on Part I, line 8, column (A). 521,873.	Add columns 6 and 11. Enter here and on Part I, line 8, column (B). 31,399.

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
Totals		Add amounts in column 2. Enter here and on Part I, line 9, column (A). 0.		Add amounts in column 5. Enter here and on Part I, line 9, column (B). 0.

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1 Description of exploited activity:	
2 Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2
3 Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3
4 Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4
5 Gross income from activity that is not unrelated business income	5
6 Expenses attributable to income entered on line 5	6
7 Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7

FORM 990-T SCHEDULE A	DESCRIPTION OF ORGANIZATION'S UNRELATED BUSINESS ACTIVITY	STATEMENT 1
--------------------------	--	-------------

INTEREST INCOME FROM 100% OWNED RELATED ENTITY PER ELECTION 168(H)(6)(F)(II
 TO FORM 990-T, SCHEDULE A, LINE E

FORM 990-T (A)	PART VI - DEDUCTIONS OF CONTROLLED ORGANIZATIONS DIRECTLY CONNECTED WITH COLUMN 10 INCOME	STATEMENT 2
----------------	---	-------------

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
LEGAL FEES		14,274.	
CONSULTING FEE		17,125.	
- SUBTOTAL -	1		31,399.
TOTAL OF FORM 990-T, SCHEDULE A, PART VI, COLUMN 11			31,399.

TAX RETURN FILING INSTRUCTIONS

NEW YORK FORM CT-13

FOR THE YEAR ENDING

DECEMBER 31, 2023

PREPARED FOR:

BUFFALO URBAN DEVELOPMENT CORPORATION
95 PERRY STREET 404
BUFFALO, NY 14203

PREPARED BY:

FREED MAXICK CPAS, P.C.
ONE EVANS STREET
BATAVIA, NY 14020-3110

TO BE SIGNED AND DATED BY:

NOT APPLICABLE

AMOUNT OF TAX:

TOTAL TAX	\$	42,985
LESS: PAYMENTS AND CREDITS	\$	55,620
PLUS: OTHER AMOUNT		0
PLUS: INTEREST AND PENALTIES	\$	0
OVERPAYMENT	\$	12,635

OVERPAYMENT:

CREDITED TO YOUR ESTIMATED TAX	\$	12,635
OTHER AMOUNT	\$	0
REFUNDED TO YOU	\$	0

MAKE CHECK PAYABLE TO:

NOT APPLICABLE

MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:

THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU WISH TO HAVE IT TRANSMITTED ELECTRONICALLY TO THE NYSDTF, PLEASE SIGN, DATE AND RETURN FORM TR-579-CT TO OUR OFFICE. WE WILL THEN SUBMIT YOUR ELECTRONIC RETURN TO THE NYSDTF. DO NOT MAIL THE PAPER COPY OF THE RETURN TO THE NYSDTF.

RETURN MUST BE MAILED ON OR BEFORE:

NOT APPLICABLE

SPECIAL INSTRUCTIONS:

TAX RETURN FILING INSTRUCTIONS

NEW YORK FORM CHAR500

FOR THE YEAR ENDING

DECEMBER 31, 2023

PREPARED FOR:

BUFFALO URBAN DEVELOPMENT CORPORATION
95 PERRY STREET 404
BUFFALO, NY 14203

PREPARED BY:

FREED MAXICK CPAS, P.C.
ONE EVANS STREET
BATAVIA, NY 14020-3110

AMOUNT OF TAX:

BALANCE DUE OF \$1,500

MAKE CHECK PAYABLE TO:

NOT APPLICABLE

MAIL TAX RETURN TO:

THE NEW YORK FORM FORM CHAR500 SHOULD BE FILED VIA THE WEB AT:
[HTTPS://CHARITIESNYS.COM/ANNUAL_FILING.HTML](https://charitiesnys.com/annual_filing.html)

RETURN MUST BE MAILED ON OR BEFORE:

JULY 1, 2024

SPECIAL INSTRUCTIONS:

2024 ESTIMATED TAX FILING INSTRUCTIONS
NEW YORK ESTIMATED TAX

FOR THE YEAR ENDING
DECEMBER 31, 2024

PREPARED FOR:

BUFFALO URBAN DEVELOPMENT CORPORATION
95 PERRY STREET 404
BUFFALO, NY 14203

PREPARED BY:

FREED MAXICK CPAS, P.C.
ONE EVANS STREET
BATAVIA, NY 14020-3110

AMOUNT OF TAX:

TOTAL ESTIMATED TAX	\$	<u>43,050</u>
LESS CREDIT FROM PRIOR YEAR	\$	<u>12,635</u>
LESS AMOUNT ALREADY PAID ON 2024 ESTIMATE	\$	<u>0</u>
BALANCE DUE	\$	<u>30,415</u>

PAYABLE IN FULL OR IN INSTALLMENTS AS FOLLOWS:

VOUCHER	AMOUNT	DUE DATE
NO 1	\$ <u>0</u>	NOT APPLICABLE
NO 2	\$ <u>1,715</u>	JUNE 17, 2024
NO 3	\$ <u>14,350</u>	SEPTEMBER 16, 2024
NO 4	\$ <u>14,350</u>	DECEMBER 16, 2024

MAKE CHECK PAYABLE TO:

NOT APPLICABLE

MAIL VOUCHER AND CHECK TO:

THESE PAYMENTS MUST BE FILED AND PAID ELECTRONICALLY VIA THE NEW
YORK STATE CORPORATION TAX WEBSITE AT:
[HTTP://WWW.TAX.NY.GOV/ONLINE/DEFAULT.HTM](http://www.tax.ny.gov/online/default.htm)

SPECIAL INSTRUCTIONS:

<h1 style="margin:0;">CHAR500</h1> <p style="margin:0;">NYS Annual Filing for Charitable Organizations www.CharitiesNYS.com</p>	<p style="margin:0; font-size: small;">Send with fee and attachments to: NYS Office of the Attorney General Charities Bureau Registration Section 28 Liberty Street New York, NY 10005</p>	<h2 style="margin:0;">2023</h2> <p style="margin:0; font-weight: bold;">Open to Public Inspection</p>
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1. General Information

For Fiscal Year Beginning (mm/dd/yyyy) **01/01/2023** and Ending (mm/dd/yyyy) **12/31/2023**

Check if Applicable: <input type="checkbox"/> Address Change <input type="checkbox"/> Name Change <input type="checkbox"/> Initial Filing <input type="checkbox"/> Final Filing <input type="checkbox"/> Amended Filing <input type="checkbox"/> Reg ID Pending	Name of Organization: BUFFALO URBAN DEVELOPMENT CORPORATION Mailing Address: 95 PERRY STREET, NO. 404 City / State / ZIP: BUFFALO, NY 14203 Website: WWW.BUFFALOURBANDEVELOPMENT.COM	Employer Identification Number (EIN): ** - *** 4226 NY Registration Number: 20-18-34 Telephone: 716 856-6525 Email:
---	---	--

Check your organization's registration category: 7A only EPTL only DUAL (7A & EPTL) EXEMPT* Confirm your Registration Category in the Charities Registry at www.CharitiesNYS.com.

2. Certification

See instructions for certification requirements. Improper certification is a violation of law that may be subject to penalties. The certification requires two signatories.

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.

President or Authorized Officer: Chief Financial Officer or Treasurer:	Signature _____ Signature _____	Print Name and Title BRANDYE MERRIWEATHER PRESIDENT MOLLIE PROFIC TREASURER	Date _____ Date _____
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3. Annual Reporting Exemption

Check the exemption(s) that apply to your filing. If your organization is claiming an exemption under one category (7A or EPTL only filers) or both categories (DUAL filers) that apply to your registration, complete only parts 1, 2, and 3, and submit the certified Char500. No fee, schedules, or additional attachments are required. If you cannot claim an exemption or are a DUAL filer that claims only one exemption, you must file applicable schedules and attachments and pay applicable fees.

- 3a. 7A filing exemption:** Total contributions from NY State including residents, foundations, government agencies, etc. did not exceed \$25,000 and the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during the fiscal year.
- 3b. EPTL filing exemption:** Gross receipts did not exceed \$25,000 and the market value of assets did not exceed \$25,000 at any time during the fiscal year.

4. Schedules and Attachments

See the following page for a checklist of schedules and attachments to complete your filing.	<table style="width:100%;"> <tr> <td style="width:15%;"><input type="checkbox"/> Yes</td> <td style="width:15%;"><input checked="" type="checkbox"/> No</td> <td>4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? If yes, complete Schedule 4a.</td> </tr> <tr> <td><input checked="" type="checkbox"/> Yes</td> <td><input type="checkbox"/> No</td> <td>4b. Did the organization receive government grants? If yes, complete Schedule 4b.</td> </tr> </table>	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? If yes, complete Schedule 4a.	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	4b. Did the organization receive government grants? If yes, complete Schedule 4b.
<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? If yes, complete Schedule 4a.					
<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	4b. Did the organization receive government grants? If yes, complete Schedule 4b.					

5. Fee

See the checklist on the next page to calculate your fee(s). Indicate fee(s) you are submitting here:	7A filing fee: \$ _____	EPTL filing fee: \$ <u>1,500.</u>	Total fee: \$ <u>1,500.</u>	Make a single check or money order payable to: "Department of Law"
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CHAR500 Annual Filing for Charitable Organizations (Updated January 2022)
 *The "Exempt" category refers to an organization's NYS registration status. It does not refer to its IRS tax designation.

BUFFALO URBAN DEVELOPMENT CORPORATION

CHAR500

Annual Filing Checklist

- Simply submit the certified CHAR500 with no fee, schedule, or additional attachments IF:
 - Your organization is registered as 7A only and you marked the 7A filing exemption in Part 3.
 - Your organization is registered as EPTL only and you marked the EPTL filing exemption in Part 3.
 - Your organization is registered as DUAL and you marked both the 7A and EPTL filing exemption in Part 3.

Checklist of Schedules and Attachments

Check the schedules you must submit with your CHAR500 as described in Part 4:

- If you answered "yes" in Part 4a, submit Schedule 4a: Professional Fund Raisers (PFR), Fund Raising Counsel (FRC), Commercial Co-Venturers (CCV)
- If you answered "yes" in Part 4b, submit Schedule 4b: Government Grants

Check the financial attachments you must submit with your CHAR500:

- IRS Form 990, 990-EZ, or 990-PF, and 990-T if applicable
- All additional IRS Form 990 Schedules, including Schedule B (Schedule of Contributors). Schedule B of public charities is exempt from disclosure and will not be available for public review.
- Our organization was eligible for and filed an IRS 990-N e-postcard. Our revenue exceeded \$25,000 and/or our assets exceeded \$25,000 in the filing year. We have included an IRS Form 990-EZ for state purposes only.

If you are a 7A only or DUAL filer, submit the applicable independent Certified Public Accountant's Review or Audit Report:

- Review Report if you received total revenue and support greater than \$250,000 and up to \$1,000,000
- Audit Report if you received total revenue and support greater than \$1,000,000 and the fiscal year begins on or after July 1, 2021. If the fiscal year begins before that date, an Audit Report is required if total revenue and support is greater than \$750,000
- No Review Report or Audit Report is required because total revenue and support is less than \$250,000
- We are a DUAL filer and checked box 3a, no Review Report or Audit Report is required

Calculate Your Fee

For 7A and DUAL filers, calculate the 7A fee:

- \$0, if you checked the 7A exemption in Part 3a
- \$25, if you did not check the 7A exemption in Part 3a

For EPTL and DUAL filers, calculate the EPTL fee:

- \$0, if you checked the EPTL exemption in Part 3b
- \$25, if the NET WORTH is less than \$50,000
- \$50, if the NET WORTH is \$50,000 or more but less than \$250,000
- \$100, if the NET WORTH is \$250,000 or more but less than \$1,000,000
- \$250, if the NET WORTH is \$1,000,000 or more but less than \$10,000,000
- \$750, if the NET WORTH is \$10,000,000 or more but less than \$50,000,000
- \$1500, if the NET WORTH is \$50,000,000 or more

Is my Registration Category 7A, EPTL, DUAL or EXEMPT?

Organizations are assigned a Registration Category upon registration with the NY Charities Bureau:

7A filers are registered to solicit contributions in New York under Article 7-A of the Executive Law ("7A")

EPTL filers are registered under the Estates, Powers & Trusts Law ("EPTL") because they hold assets and/or conduct activities for charitable purposes in NY.

DUAL filers are registered under both 7A and EPTL.

EXEMPT filers have registered with the NY Charities Bureau and meet conditions in Schedule E - Registration Exemption for Charitable Organizations. These organizations are not required to file annual financial reports but may do so voluntarily.

Confirm your Registration Category and learn more about NY law at www.CharitiesNYS.com.

Where do I find my organization's NET WORTH?

NET WORTH for fee purposes is calculated on:

- IRS Form 990 Part I, line 22
- IRS Form 990 EZ Part I, line 21
- IRS Form 990 PF, calculate the difference between Total Assets at Fair Market Value (Part II, line 16(c)) and Total Liabilities (Part II, line 23(b)).

Send Your Filing

Send your CHAR500, all schedules and attachments, and total fee to:

NYS Office of the Attorney General
Charities Bureau Registration Section
28 Liberty Street
New York, NY 10005

Need Assistance?

Visit: www.CharitiesNYS.com
Call: (212) 416-8401
Email: Charities.Bureau@ag.ny.gov

CHAR500

Schedule 4b: Government Grants
www.CharitiesNYS.com

2023

Open to Public
Inspection

If you checked the box in question 4b in Part 4, complete this schedule and list EACH government grant award by a domestic (federal, state or local) agency; interstate or intergovernmental agency (for example Port Authority of New York and New Jersey); and state or local authorities. Use additional pages if necessary. Include this schedule with your certified CHAR500 NYS Annual Filing for Charitable Organizations.

1. Organization Information

Name of Organization:	NY Registration Number:
BUFFALO URBAN DEVELOPMENT CORPORATION	20-18-34

2. Government Grants

Name of Government Agency	Amount of Grant
1. EMPIRE STATE DEVELOPMENT	1. 423,755.
2. BUFFALO & ERIE COUNTY PUBLIC LIBRARY	2. 22,900.
3. ECONOMIC DEVELOPMENT ADMINISTRATION	3. 55,798.
4. CITY OF BUFFALO (INNER HARBOR PUBLIC REALM)	4. 64,515.
5. GREAT LAKES COMMISSION	5. 26,740.
6. ECIDA	6. 200,000.
7.	7.
8.	8.
9.	9.
10.	10.
11.	11.
12.	12.
13.	13.
14.	14.
15.	15.
Total Government Grants:	Total: 793,708.



Department of Taxation and Finance

Estimated Tax for Corporations

CT-400

Filing made easy: File and pay electronically through *Online Services* at www.tax.ny.gov.
See Form CT-400-I, *Instructions for Form CT-400*, for assistance.

Employer identification number ** - *** 4226	File no. MM8	Return type (required) CT13	Tax year	
		Beginning (mm-dd-yyyy) 01-01-24		Ending (mm-dd-yyyy) 12-31-24
Business telephone number 716-856-6525	State or country of incorporation		Date of incorporation	Installment due date 06-17-24
Legal name of corporation BUFFALO URBAN DEVELOPMENT CORPORATION			Foreign corporations: date began business in NYS	
Street address or PO Box 95 PERRY STREET, 404			For office use only	
City BUFFALO	State NY	ZIP code 14203		

A. Make payable to: <i>New York State Corporation Tax</i> Enclose your payment. (<i>Detach all check stubs; see instructions for details.</i>)	Payment enclosed
	A 1,715.

Installment payment amount

1 Tax	1	1,715.
2 MTA surcharge	2	

Declaration of estimated tax

3 Tax	3	43,050.
4 MTA surcharge	4	

Third-party designee (see instructions)	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Designee's name (print)	Designee's phone number
	Designee's e-mail address		PIN

Certification: I certify that this form and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person BRANDYE MERRIWEATHER	Signature of authorized person	Official title PRESIDENT	
	E-mail address of authorized person BMERRIWEATHER@URBANDEVELOPMENTCORP.COM	Telephone number 716-479-3376	Date 05-01-24	
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) FREED MAXICK CPAs, P.C.	Firm's EIN 13-1000000	Preparer's PTIN or SSN P01599383	
	Signature of individual preparing this return NICOLE M. WHITE	Address ONE STANBURY STREET	City BUFFALO, NY	State ZIP code 14202-3110
	E-mail address of individual preparing this return NICOLE.WHITE@FREEDMAXICK.COM	Preparer's NYTPRIN or Excl. code 03	Date 05-01-24	

See instructions for where to file.

***** MM 8 1224 2600000000000171500



Department of Taxation and Finance

Estimated Tax for Corporations

CT-400

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Employer identification number ** - *** 4226	File no. MM8	Return type (required) CT13	Tax year	
		Beginning (mm-dd-yyyy) 01-01-24		Ending (mm-dd-yyyy) 12-31-24
Business telephone number 716-856-6525	State or country of incorporation		Date of incorporation	Installment due date 09-16-24
Legal name of corporation BUFFALO URBAN DEVELOPMENT CORPORATION				Foreign corporations: date began business in NYS
Street address or PO Box 95 PERRY STREET, 404				For office use only
City BUFFALO		State NY	ZIP code 14203	

A. Make payable to: <i>New York State Corporation Tax</i> Enclose your payment. (Detach all check stubs; see instructions for details.)	Payment enclosed
	A 14,350.

Installment payment amount

1 Tax	1 14,350.
2 MTA surcharge	2

Declaration of estimated tax

3 Tax	3 43,050.
4 MTA surcharge	4

Third - party designee (see instructions)	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Designee's name (print)	Designee's phone number
	Designee's e-mail address		PIN

Certification: I certify that this form and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person BRANDYE MERRIWEATHER	Signature of authorized person	Official title PRESIDENT
	E-mail address of authorized person BMERRIWEATHER@EDICENTRAL.COM	Telephone number 16-479-3376	Date 05-01-24
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) FREED MAXICK CPAS, P.C.	Firm's EIN 16-479-3376	Preparer's PTIN or SSN P01599383
	Signature of individual preparing this return NICOLE M. WHITE	Address ONE PERRY STREET	City BUFFALO, NY
	E-mail address of individual preparing this return NICOLE.WHITE@FREEDMAXICK.COM	State NY	ZIP code 14203
		Preparer's NYTPRIN or Excl. code 03	Date 05-01-24

See instructions for where to file.

***** MM 8 1224 2600000000001435000



Department of Taxation and Finance

Estimated Tax for Corporations

CT-400

Filing made easy: File and pay electronically through *Online Services* at www.tax.ny.gov.
See Form CT-400-I, *Instructions for Form CT-400*, for assistance.

Employer identification number ** - *** 4226	File no. MM8	Return type (required) CT13	Tax year	
		Beginning (mm-dd-yyyy) 01-01-24	Ending (mm-dd-yyyy) 12-31-24	
Business telephone number 716-856-6525	State or country of incorporation		Date of incorporation	Installment due date 12-16-24
Legal name of corporation BUFFALO URBAN DEVELOPMENT CORPORATION			Foreign corporations: date began business in NYS	
Street address or PO Box 95 PERRY STREET, 404			For office use only	
City BUFFALO	State NY	ZIP code 14203		

A. Make payable to: <i>New York State Corporation Tax</i> Enclose your payment. (<i>Detach all check stubs; see instructions for details.</i>)	Payment enclosed
	A 14,350.

Installment payment amount

1 Tax	1 14,350.
2 MTA surcharge	2

Declaration of estimated tax

3 Tax	3 43,050.
4 MTA surcharge	4

Third - party designee (see instructions)	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Designee's name (print)	Designee's phone number
	Designee's e-mail address		PIN

Certification: I certify that this form and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person BRANDYE MERRIWEATHER	Signature of authorized person	Official title PRESIDENT
	E-mail address of authorized person BMERRIWEATHER@EDICANT.COM	Telephone number 16-479-3376	Date 05-01-24
Paid prepare use only (see instr.)	Firm's name (or yours if self-employed) FREED MAXICK CPAS, P.C.	Firm's EIN 13-113113	Preparer's PTIN or SSN P01599383
	Signature of individual preparing this return NICOLE M. WHITE	Address ONE STANS BLDG	City BUFFALO, NY
	E-mail address of individual preparing this return NICOLE.WHITE@FREEDMAXICK.COM	State NY	ZIP code 14202-3110
		Preparer's NYTPRIN or Excl. code 03	Date 05-01-24

See instructions for where to file.

***** MM 8 1224 2600000000001435000



Office of Processing and Taxpayer Services
W A Harriman Campus, Albany NY 12227

Taxpayer ID: ** - ***4226

Taxpayer name: BUFFALO URBAN DEVELOPMENT CORPORATION

You must file this New York State corporation tax return electronically.

Individual taxpayers and paid preparers who use software to prepare their returns or their clients' returns, but file on paper, are subject to penalties.

E-filing has many advantages:

- It is fast, easy, and secure.
- There are no additional costs. Once you've paid for your New York State tax preparation software, you can e-file your New York State return for **free**.

90% of New Yorkers enjoy the benefits of e-filing.

If you are a corporation:

Because you prepared this New York State tax return using software, you **must** file it electronically.

If you are a paid preparer:

Because you prepared this return using software, you must e-file it. If you file a paper New York State tax return, you will be in violation of New York State law and subject to penalties.

If you are a corporation that used a paid preparer:

Since your preparer used software to prepare this return, it must be e-filed. If your tax return preparer gave you a paper New York State tax return with instructions to mail it, contact them and request that they file it electronically.

There is no charge for e-filing:

New York State Tax Law prohibits your tax preparer from charging you a separate or additional fee for e-filing your New York State tax return.

If you cannot e-file you must include Form CT-2:

If an individual corporation or a paid preparer does not meet the requirements to e-file, a software-generated Form CT-2, *Corporation Tax Return Summary*, **must** be included with the paper return to ensure the return is considered processible.

Questions?

Visit our website for more information about New York's e-file mandate.



CT-2

Department of Taxation and Finance

Corporation Tax Return Summary

**THIS FORM MUST
BE FILED WITH
YOUR RETURN**

1 Legal name of corporation

1. **BUFFALO URBAN DEVELOPMENT CORPORATION**

Payment enclosed

2.

3 Return type

3. **CT13**

4 Employer ID number (EIN)

4. **** - *** 4226**

5 File number (FCC)

5. **MM8**

6 Period beginning date (mm-dd-yy)

6. **01 - 01 - 23**

7 Period ending date (mm-dd-yy)

7. **12 - 31 - 23**

8 Amended (Y=1; N=0)

8. **0**

9 Final (Y=1; N=0)

9.

10 NAICS code

10.

11 MTA indicator (None = 0; Y = 1; N = 2; Both = 3)

11.

12 Federal 1120-H filed (Y = 1; N = 0)

12.

13 REIT/RIC indicator (Y = 1; N = 0)

13.

14 Tax due/MTA surcharge

14. **42,985.00**

15 Mandatory first installment (MFI) - no extension filed and tax due is over \$1,000

15.

16 Balance due

16.

17 Amount of overpayment credited to next period - NYS

17. **12,635.00**

18 Refund of overpayment

18.

19 Refund of unused tax credits

19.

20 Tax credits to be credited as an overpayment to next year's return

20.

21 Amount of overpayment credited to next period - MTA

21.

22 Amount of MTA surcharge retaliatory tax credit to be refunded

22.

23 Fixed dollar minimum

23.

24 Designated agent's (Article 9-A) or combined parent's (Article 33) EIN

24.

25 New York receipts

25.

26 Have you been convicted of an offense (NYS Penal Law, Art. 200 or 496, or section 195.20)?

26.

27 Paid preparer's EIN

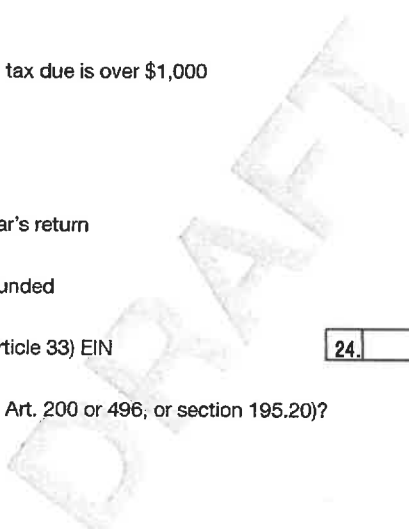
27. **** - *** 1133**

28 Preparer's NYTPRIN

28.

29 Excl. code

29. **03**



541001231019



384951 09-01-23 1019

For office use only

Form CT-186-E filers only

30	Excise tax on telecommunication services - NYS	30.	<input type="text"/>	<input type="text"/>
31	Excise tax on mobile telecommunication services subject to the 2.9% rate	31.	<input type="text"/>	<input type="text"/>
32	Total excise tax on telecommunication services	32.	<input type="text"/>	<input type="text"/>
33	Tax on gross income - NYS	33.	<input type="text"/>	<input type="text"/>
34	MTA surcharge related to telecommunication services	34.	<input type="text"/>	<input type="text"/>
35	MTA surcharge related to telecommunication services subject to the 0.721% tax rate	35.	<input type="text"/>	<input type="text"/>
36	Total MTA surcharge related to telecommunication services	36.	<input type="text"/>	<input type="text"/>
37	MTA surcharge on gross income	37.	<input type="text"/>	<input type="text"/>
38	Balance due - NYS	38.	<input type="text"/>	<input type="text"/>
39	Balance due - MTA	39.	<input type="text"/>	<input type="text"/>
40	Provided telecommunication services in the MCTD this year? (None = 0; Y = 1; N = 2; Both = 3)	40.	<input type="text"/>	<input type="text"/>
41	Subject to supervision of the Department of Public Service and provided utility services in the MCTD this year? (None = 0; Y = 1; N = 2; Both = 3)	41.	<input type="text"/>	<input type="text"/>
42	Overpayment credited to next year's tax - NYS	42.	<input type="text"/>	<input type="text"/>
43	Overpayment credited to next year's tax - MTA	43.	<input type="text"/>	<input type="text"/>
44	Refund of overpayment - NYS	44.	<input type="text"/>	<input type="text"/>
45	Refund of overpayment - MTA	45.	<input type="text"/>	<input type="text"/>
46	Refund of unused tax credits - NYS	46.	<input type="text"/>	<input type="text"/>
47	Refund of unused tax credits - MTA	47.	<input type="text"/>	<input type="text"/>
48	Refundable tax credits to be credited to next year's tax - NYS	48.	<input type="text"/>	<input type="text"/>
49	Refundable tax credits to be credited to next year's tax - MTA	49.	<input type="text"/>	<input type="text"/>

DRAFT





New York State E-File Authorization for Tax Year 2023
For Certain Corporation Tax Returns and Estimated Tax
Payments for Corporations

TR-579-CT
(9/23)

Electronic return originator (ERO)/paid preparer: Do not mail this form to the Tax Department. Keep it for your records.

Legal name of corporation BUFFALO URBAN DEVELOPMENT CORPORATION

Return type (mark an X for all that apply): CT-3 CT-3-A CT-3-M CT-3-S CT-13 X CT-33
CT-33-A CT-33-C CT-33-M CT-33-NL CT-183 CT-183-M CT-184 CT-184-M
CT-186-E CT-300 CT-400

Purpose

Form TR-579-CT must be completed to authorize an ERO to e-file a corporation tax return and to transmit bank account information for the electronic funds withdrawal.

General instructions

Part A must be completed by an officer of the corporation who is authorized to sign the corporation's return before the ERO transmits the electronically filed Form CT-3, General Business Corporation Franchise Tax Return; CT-3-A, General Business Corporation Combined Franchise Tax Return; CT-3-M, General Business Corporation MTA Surcharge Return; CT-3-S, New York S Corporation Franchise Tax Return; CT-13, Unrelated Business Income Tax Return; CT-33, Life Insurance Corporation Franchise Tax Return; CT-33-A, Life Insurance Corporation Combined Franchise Tax Return; CT-33-C, Captive Insurance Company Franchise Tax Return; CT-33-M, Insurance Corporation MTA Surcharge Return; CT-33-NL, Non-Life Insurance Corporation Franchise Tax Return; CT-183, Transportation and Transmission Corporation Franchise Tax Return on Capital Stock; CT-183-M, Transportation and Transmission Corporation MTA Surcharge Return; CT-184, Transportation and Transmission Corporation Franchise Tax Return on Gross Earnings; CT-184-M, Transportation and Transmission Corporation MTA Surcharge Return; CT-186-E, Telecommunications Tax Return and Utility Services Tax Return; CT-300, Mandatory First Installment (MFI) of Estimated Tax for Corporations; or CT-400, Estimated Tax for Corporations.

EROs/paid preparers must complete Part B prior to transmitting electronically filed corporation tax returns. Both the paid preparer and the ERO are required to sign Part B. However, if an individual performs as both the paid preparer and the ERO, he or she is only required to sign as the paid preparer. It is not necessary to include the ERO signature in this case. Note that an electronic signature can be used as described in TSB-M-20(1)C, (2), E-File Authorizations (TR-579 forms) for Taxpayers Using a Paid Preparer for Electronically Filed Tax Returns. Go to our website at www.tax.ny.gov to find this document.

Do not mail this form to the Tax Department. EROs/paid preparers must keep this form for three years and present it to the Tax Department upon request.

Do not use this form for electronically filed Form CT-5, Request for Six-Month Extension to File (for franchise/business taxes, MTA surcharge, or both); CT-5.3, Request for Six-Month Extension to File (for combined franchise tax return, or combined MTA surcharge return, or both); CT-5.4, Request for Six-Month Extension to File New York S Corporation Franchise Tax Return; CT-5.6, Request for Three-Month Extension to File Form CT-186 (for utility corporation franchise tax return, MTA surcharge return, or both); CT-5.9, Request for Three-Month Extension to File (for certain Article 9 tax returns, MTA surcharge, or both); or CT-5.9-E, Request for Three-Month Extension to File Form CT-186-E (for telecommunications tax return and utility services tax return). Instead use Form TR-579.1-CT, New York State Authorization for Electronic Funds Withdrawal For Tax Year 2023 Corporation Tax Extensions.

Financial institution information (required if electronic payment is authorized)

- 1 Amount of authorized debit
2 Financial institution routing number
3 Financial institution account number

Table with 2 columns: Number (1, 2, 3) and empty space for input.

Part A - Declaration of authorized corporate officer for Form CT-3, CT-3-A, CT-3-M, CT-3-S, CT-13, CT-33, CT-33-A, CT-33-C, CT-33-M, CT-33-NL, CT-183, CT-183-M, CT-184, CT-184-M, CT-186-E, CT-300, or CT-400

Under penalty of perjury, I declare that I have examined the information on this 2023 New York State electronic corporate tax return, including any accompanying schedules, attachments, and statements, and certify that this electronic return is true, correct, and complete. If this filing includes Form DTF-686, Tax Shelter Reportable Transactions, as an authorized officer of the corporation, I hereby consent to the waiver of the secrecy provisions of Tax Law sections 202, 211.8, and 1518 as such provisions relate to the disclosure requirements of Tax Law section 25. The ERO has my consent to send this 2023 New York State electronic corporate return to New York State through the Internal Revenue Service (IRS). I understand that by executing this Form TR-579-CT, I am authorizing the ERO to sign and file this return on behalf of the corporation and agree that the ERO's submission of the corporation's return to the IRS, together with this authorization, will serve as the electronic signature for the return and any authorized payment transaction. If I am paying New York State corporation taxes due by electronic funds withdrawal, I authorize the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the financial institution account indicated on this 2023 electronic return, and I authorize the financial institution to withdraw the amount from the account. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is within the United States. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than two business days prior to the payment date.

Table with 3 columns: Signature of authorized officer of the corporation, Print your name and title (BRANDYE MERRIWEATHER, PRESIDENT), Date (05-01-24)

Part B - Declaration of ERO and paid preparer

Under penalty of perjury, I declare that the information contained in this 2023 New York State electronic corporate tax return is the information furnished to me by the corporation. If the corporation furnished me a completed paper 2023 New York State corporate tax return signed by a paid preparer, I declare that the information contained in the corporation's 2023 New York State electronic corporate tax return is identical to that contained in the paper return. If I am the paid preparer, under penalty of perjury I declare that I have examined this 2023 New York State electronic corporate tax return, and, to the best of my knowledge and belief, the return is true, correct, and complete. I have based this declaration on all information available to me.

Table with 3 columns: ERO's signature (FREED MAXICK CPAS, P.C.), Print name (FREED MAXICK CPAS, P.C.), Date (05-01-24); Paid preparer's signature (NICOLE M. WHITE), Print name (NICOLE M. WHITE), Date (05-01-24)



CT-13

Department of Taxation and Finance

Unrelated Business Income Tax Return

Amended return

All filers enter tax period:

beginning **01-01-23** ending **12-31-23**

Tax Law - Article 13

Employer identification number (EIN) **_***4226	File number MM8	Business telephone number 716-856-6525	If you claim an overpayment, mark an X in the box <input checked="" type="checkbox"/>
Legal name of corporation BUFFALO URBAN DEVELOPMENT CORPORATION		Trade name/DBA	
Mailing address 95 PERRY STREET, 404		State or country of incorporation	
Care of (c/o)	Number and street or PO Box	Date of incorporation	Foreign corporations: date began business in NYS
City BUFFALO, NY	U.S. state/Canadian province 14203	ZIP/Postal code	Country (if not United States)
NAICS business code number (from federal return)	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.		For office use only
Principal unrelated business activity (see instructions) SEE STATEMENT 1			

Form CT-247, Application for Exemption from Corporation Franchise Taxes by a Not-For-Profit Organization - Have you filed this New York State application for exemption? (see instructions) Yes No

Mark an X in this box if you are an employee trust as defined in Internal Revenue Code (IRC) section 401(a)

Mark an X in this box if you ceased operating the unrelated business during the tax year covered by this return (see section Who must file Form CT-13 in the instructions)

A. Pay amount shown on line 22. Make payable to: <i>New York State Corporation Tax</i> Attach your payment here. Detach all check stubs. (See instructions for details.)	A	Payment enclosed
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Computation of income and tax

1 Federal unrelated business taxable income before net operating loss deduction and after \$1,000 specific deduction	1	477,615.
2 New York State Article 13 and Article 23 tax deducted on federal return	2	
3 Additions required for shareholders of federal S corporations (see instructions)	3	
4 Grossed-up taxes for shareholders of New York S corporations (see instructions)	4	
5 Other additions (see instructions)	5	
6 Add lines 1 through 5	6	477,615.
7 Other income (see instructions)	7	
8 Federal S corporation shareholder subtractions (see instructions)	8	
9 Other subtractions (see instructions)	9	
10 Total subtractions (add lines 7, 8, and 9)	10	
11 Taxable income before net operating loss deduction (subtract line 10 from line 6)	11	477,615.
12 New York net operating loss deduction (attach federal and NYS computations; see instructions)	12	
13 Taxable income (subtract line 12 from line 11)	13	477,615.
14 Allocated taxable income (multiply line 13 by _____% from line 42; or enter amount from line 13 if allocation is not claimed)	14	477,615.
15 Tax based on income (multiply line 14 by 9% (.09))	15	42,985.
16 Minimum tax	16	250.00
17 Tax (line 15 or line 16, whichever is larger)	17	42,985.
18 Total prepayments from line 46	18	55,620.
19 Balance (if line 18 is less than line 17, subtract line 18 from line 17)	19	
20 Interest on late payment (see instructions)	20	
21 Late filing and late payment penalties (see instructions)	21	
22 Balance due (add lines 19, 20, and 21 and enter here; enter the payment amount on line A above)	22	
23 Overpayment (if line 17 is less than line 18, subtract line 17 from line 18)	23	12,635.
24 Amount of overpayment on line 23 to be credited to next year	24	12,635.
25 Amount of overpayment on line 23 to be refunded (subtract line 24 from line 23)	25	

See page 3 for third-party designee, certification, and signature entry areas.

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Have you been audited by the Internal Revenue Service in the past 5 years? Yes No If Yes, list years: _____

Federal return was filed on: 990-T Other: Attach a complete copy of your federal return.

Schedule A - Unrelated business allocation

If you did not maintain a regular place of business outside New York State, leave this schedule blank. A regular place of business is any office, factory, warehouse, or other space regularly used by the taxpayer in its unrelated business. If you claim this allocation, attach a list of each place of business, the location, nature of activities, and number and duties of employees.

Average value of:		A New York State	B Everywhere
26	Real estate owned (see instructions)	26	
27	Gross rents (attach list; see instructions)	27	
28	Inventories owned	28	
29	Other tangible personal property owned (see instructions)	29	
30	Total (add lines 26 through 29)	30	
31	Percentage in New York State (divide line 30, column A, by line 30, column B)	31	%

Receipts in the regular course of business from:

32	Sales of tangible personal property shipped to points within New York State	32	
33	All sales of tangible personal property	33	
34	Services performed	34	
35	Rentals of property	35	
36	Other business receipts	36	
37	Total (add lines 32 through 36)	37	
38	Percentage in New York State (divide line 37, column A, by line 37, column B)	38	%
39	Wages, salaries, and other compensation of employees (except general executive officers; see instructions)	39	
40	Percentage in New York State (divide line 39, column A, by line 39, column B)	40	%
41	Total of New York State percentages (add lines 31, 38, and 40)	41	%
42	Business allocation percentage (divide line 41 by three or by the number of percentages)	42	%

Composition of prepayments claimed on line 18*

	Date paid	Amount	
43	Payment with extension request, Form CT-5, line 5	43	
44a	Second installment from Form CT-400	44a	
44b	Third installment from Form CT-400	44b	
44c	Fourth installment from Form CT-400	44c	
45	Amount of overpayment credited from prior years	45	2,904.
46	Total prepayments (add lines 43 through 45; enter here and on line 18) SEE STATEMENT 2	46	55,620.

* Taxpayers subject to the unrelated business income tax are not required to make estimated tax payments. If you did make these unrequired payments, report them on lines 44a, 44b, and 44c.

Amended return information

If filing an amended return, mark an X in the box for any items that apply and attach documentation.

Final federal determination If marked, enter date of determination: • _____

Capital loss carryback Federal return filed Form 1139 •

Amended Form 990-T



Third - party designee (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)		Designee's phone number	
	Designee's email address				PIN 02010
Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.					
Authorized person	Printed name of authorized person BRANDYE MERRIWEATHER		Signature of authorized person		Official title PRESIDENT
	Email address of authorized person BMERRIWEATHER@EDICANY.COM			Telephone number 716-479-3376	Date 05-01-24
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) FREED MAXICK CPAS, P.C.			Firm's EIN ** - *** 1133	Preparer's PTIN or SSN P01599383
	Signature of individual preparing this return NICOLE M. WHITE		Address ONE EVANS STREET BATAVIA, NY 14020-3110		City State ZIP code
	Email address of individual preparing this return NICOLE.WHITE@FREEDMAXICK.COM			Preparer's NYTPRIN or Excl. code 03	Date 05-01-24

See instructions for where to file.

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