# HARRIS BEACH

ATTORNEYS AT LAW

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# **VIA E-MAIL ONLY**

October 21, 2024

Ms. Annette Cucchiara, Director of Finance GS Optics LLC 408 St. Paul Street Rochester, New York 14605

**Re:** County of Monroe Industrial Development Agency ("COMIDA")

GS Optics LLC Project located at 408 St. Paul Street and 19-23 Emmett

Street, each in the City of Rochester, NY

Dear Annette:

Pursuant to resolutions duly adopted on November 21, 2023 (the "Authorizing Resolution") and August 20, 2024 (the "Modifying Resolution"; and, together with the Authorizing Resolution, the "Resolutions"), the Agency appointed GS Optics LLC (the "Company") the true and lawful agent of the Agency to undertake the Project (as defined in that certain Project Agreement, dated as of January 1, 2024, by and between the Company and the Agency). This letter is issued pursuant to the Resolutions and shall serve to amend and supplement the Project Agreement.

Enclosed please find documentation which provides for the increase in sales tax exemption. Please use these forms from this point forward and be sure to send "new" ST-60s to Lori Palmer (<a href="mailto:lpalmer@harrisbeach.com">lpalmer@harrisbeach.com</a>) for all current and new subagents and she will have them signed and returned to you.

If you have any questions regarding the enclosed or otherwise, please feel free to contact me or my paralegal, Lori Palmer at 419-8681.

Very truly yours,

Rachel C. Baranello

Kaehel C. Barancelo

RCB/lap Enc.

cc.: COMIDA



Department of Taxation and Finance

# IDA Appointment of Project Operator or Agent For Sales Tax Purposes

ST-60

The industrial development agency or authority (IDA) **must** submit this form within **30 days** of the appointment of a project operator or agent, whether appointed directly by the IDA or indirectly by the operator or another agent.

For IDA use only

(585) 753-2000

| IDA information   |   |                           |  |                                    |   |                     |                   |                            |
|---|---|---------------------------|--|------------------------------------|---|---------------------|-------------------|----------------------------|
| Name of IDA   |   |                           |  | IDA project nu                     | ımber (use OSC nur                          | mbering system f    | or projects aft   | er 1998)                   |
| County of Monroe Industrial Develop   | ment Agency   |                           |  | 2602-23-03                         | 30B   |                     |                   |                            |
| Street address  |   |                           |  | Telephone nu                       |   |                     |                   |                            |
| 50 West Main Street, Suite 1150   |   |                           |  | (585 ) 75                          | 3-2000                                      |                     |                   |                            |
| City  | State   | ZIP code                  | Э  | Email address                      | s (optional)                                |                     |                   |                            |
| Rochester   | NY  | 14614                     |  |                                    |   |                     |                   |                            |
| Project operator or agent in  | formation   |                           |  |                                    |   |                     |                   |                            |
| Name of IDA project operator or agent   |   |                           | Mark an <b>X</b> in appointed by           | the box if directly                | y Employer                                  | identification or S | Social Security   | number                     |
| Street address  |   | '                         |  | Telephone nui                      | mber  | Primary oper<br>Yes | rator or agent?   | ?<br>No 🔀                  |
| City  | State   | ZIP code                  | e  | Email address                      | s (optional)                                | -                   |                   |                            |
| Project information   |   |                           |  | 1                                  |   |                     |                   |                            |
| Name of project   |   |                           |  |                                    |   |                     |                   |                            |
| GS Optics LLC Project   |   |                           |  |                                    |   |                     |                   |                            |
| Street address of project site  |   |                           |  |                                    | ester and occupie                           |                     | easement o        | during                     |
| 408 St. Paul Street and 19-23 Emm   | 311 311 331   |                           |  |                                    | he benefit of the I                         | Project             |                   |                            |
| City  | State   | ZIP code                  |  | Email address                      | s (optional)                                |                     |                   |                            |
| Rochester (City)  Purpose of project  | NY  | 14605                     | <u> </u>                                   |                                    |   |                     |                   |                            |
| Paul Street and 19-23 Emmett St<br>build-outs, replacement of fire est<br>thereon or thereabout of various<br>Land and the Improvements, the                          | capes and elevator r<br>machinery, equipme                              | epairs (th                | e "Improve                                 | ments"); and                       | the acquisition                             | and installat       | ion therein,      | ,                          |
|   |   |                           |  |                                    |   |                     |                   |                            |
| Description of goods and services intended to Goods and services, inclusive of fue they continue to constitute personal located outside the legal boundaries project. | l and utilities, wheth<br>property or the item                          | er the god<br>is used a   | ods and se<br>fter the cor                 | vices are punpletion of the        | ne project, or the                          | e item is geog      | graphically       | that                       |
| Date project operator or agent appointed (mmddyy)   | Date project of agent status of   |                           | <sub>yy)</sub> 1                           | 23124                              | Mark an <b>X</b> in the lan original projec |                     | xtension to       |                            |
| Estimated value of goods and services that wi exempt from New York State and local sales a  |   | gents, All I<br>577,000.0 |  | value of New Yo<br>emption provide | ork State and local s<br>d:                 | ales and            | All Agents<br>46, | , All <b>I</b> n<br>160.00 |
| Certification: I certify that the above make these statements with the knot felony or other crime under New Yor Tax Department is authorized to involve.              | wledge that willfully<br>k State Law, punish<br>estigate the validity o | providing able by a       | false or fra<br>substantial<br>ormation er | udulent info                       | rmation with this<br>ssible jail senter     | s document n        | nay constitu      | ute a                      |
| Print name of officer or employee signing on b  | ehalf of the IDA  |                           | Print title                                | D' '                               |   |                     |                   |                            |
| Ana J. Liss Signature   |   |                           | Executiv                                   | e Director<br>Date                 | Iτ  | elephone number     | -                 |                            |
| Joignature  |   |                           |  | Date                               | 16  | rebuone namber      |                   |                            |

# When to file

An IDA must file this form within 30 days of the date they appoint any project operator or other person as agent of the IDA, for purposes of extending any sales and use tax exemptions.

# Requirements to file

The IDA must file a separate form for each person it appoints as agent, whether directly or indirectly, and regardless of whether the person is the primary project operator or agent. If the IDA authorizes a project operator or agent to appoint other persons as agent of the IDA, the operator or agent making such an appointment must advise the IDA that it has done so, so that the IDA can file a form within 30 days of the date of the new agent's appointment. The IDA should not file this form for a person hired to work on an IDA project if that person is not appointed as agent of the IDA. The IDA should not file this form if they do not extend any sales or use tax exemption benefits for the project.

If an IDA modifies a project, such as by extending it beyond its original completion date, or by increasing or decreasing the amount of sales and use tax exemption benefits authorized for the project, they must, within 30 days of the change, file a new form with the new information.

# If the information on this form changes

If an IDA amends, revokes, or cancels the appointment of an agent, or if an agent's appointment becomes invalid for any reason, the IDA, within 30 days, must send a letter to the address below for filing this form, indicating that the appointment has been amended, revoked, or cancelled, or is no longer valid, and the effective date of the change. They must attach to the letter a copy of the form it originally filed. The IDA should not send a letter for a form that is not valid merely because the *Completion date of project* has passed.

# **Mailing instructions**

Mail completed form to:

NYS TAX DEPARTMENT IDA UNIT W A HARRIMAN CAMPUS ALBANY NY 12227-0866

**Private delivery services** – See Publication 55, *Designated Private Delivery Services*.

# **Privacy notification**

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

# Need help?



Visit our website at **www.tax.ny.gov** 

- get information and manage your taxes online
- check for new online services and features

# Telephone assistance

Sales Tax Information Center: 518-485-2889

To order forms and publications: 518-457-5431

Text Telephone (TTY) or TDD Dial 7-1-1 for the equipment users New York Relay Service



New York State Department of Taxation and Finance

**New York State Sales and Use Tax** 

# **IDA Agent or Project Operator** Exempt Purchase Certificate Effective for projects beginning on or after June 1, 2014

This certificate is not valid unless all entries have been completed.

Type or print the name, title, and relationship that appear in the signature box

| Note:   | To be con | npleted b | y the p | ourchaser  | and given | to the s | seller. Do | not use i | this form t                   | to purchase   | motor fuel or | r diesel motor | fuel 6 | exempt |
|---------|-----------|-----------|---------|------------|-----------|----------|------------|-----------|-------------------------------|---------------|---------------|----------------|--------|--------|
| from ta | x See Fo  | orm FT-1  | 23. ID  | A Agent or | Project C | Doerator | · Exempt   | Purchase  | <ul> <li>Certifica</li> </ul> | ate for Fuel. |               |                |        |        |

| from tax. See Form FT-123, IDA A  | Agent or Project C   | perator Exer   | npt Purchase Certificate for F   | uel.   |   |   |  |   |
|---|--|--|--|--|---|---|--|---|
| Name of seller  |  |  | Name of agent or project opera   | ator   |   |   |  |   |
|   |  |  | GS Optics LLC  |  |   |   |  |   |
| Street address  |  |  | Street address   |  |   |   |  |   |
|   |  |  | 408 St. Paul Street  |  |   |   |  |   |
| City, town, or village  | State  | ZIP code   | City, town, or village   |  | State   |   | ZIP cod  | le  |
|   |  |  | Rochester  |  | N   | Υ   | 14607  | 7   |
|   |  |  | Agent or project operator sales  | tax ID number (  | see instructions)   |   |  |   |
|   |  |  |  |  |   |   |  |   |
| Mark an <b>X</b> in one: Single-p <b>To the seller:</b> You must identify the project on e            | ourchase certificat  |  | Blanket-purchase certificate (   | ·  |   |   |  | ·   |
| Project information I certify that I am a duly appointed age in the following IDA project and that su | ent or project operat  |  |  |  |   |   | or servic  | ces for use                                   |
| Name of IDA   |  |  |  |  |   |   |  |   |
| County of Monroe Industrial Deve  | elopment Agency  |  |  |  |   |   |  |   |
| Name of project   |  |  |  | IDA project nur  | mber (use OSC   | numb  | per)   |   |
| GS Optics LLC Project   |  |  |  |  | 2602-23-  | 030   | В  |   |
| Street address of project site  |  | **and anv lar  | nds located in the City of Roc   | hester and o   | cupied by   | lice  | nse or   | easemer                                       |
| 408 St. Paul Street and 19-23 En  |  |  | ation or improved by third par   |  |   |   |  |   |
| City, town, or village  |  | -  |  |  | State   | ZI  | P code   |   |
| Rochester (City)  |  |  |  |  | NY  | 14  | 4605   |   |
| Enter the date that you were appointed  | ed agent or  |  | Enter the date that agent o  | r project opera  | tor   | <u> </u>  |  |   |
| project operator (mm/dd/yy)   | 01 /   | 01 / 2   | status ends (mm/dd/yy)   |  | 12  | /   | 31   | / 24  |
| installed in a qual  B. Certain utility ser used to complete  | lifying motor vehice vices (gas, propare the project, but not tangible personal statements are true, certificate with the kifor which I tendered to under New York Stand delivered to, the ed with the Tax Dep | ne in contain not to operate property instance complete, and nowledge that this documentate Law, punise evendor as agartment for the | this document provides evidence<br>t and that willfully issuing this do<br>hable by a substantial fine and a<br>tent for the Tax Department for the<br>purpose of prosecution of offense | operate the collectricity, refrincie  formation has been that state and coument with the possible jail see e purposes of ses. I also under | geration, concern omitted peen omitted local sales e intent to eventence. I ur Tax Law secentand that | oroje<br>or ste<br>or u<br>vade<br>vade<br>stion<br>the | eam)  make the se taxe any su stand the 1838 a Tax Dep | ese<br>s do not<br>ch tax<br>at this<br>nd is |
| Signature of purchaser or purchaser's repr  | resentative (include title   | and relationship)  |  |  |   | ate   |  |   |

# To the purchaser

You may use Form ST-123 if you:

- have been appointed as an agent or project operator by an industrial development agency (IDA) and
- the purchases qualify for exemption from sales and use tax as described in the IDA contract.

You may use Form ST-123 as a single-purchase certificate or as a blanket certificate covering the first and subsequent purchases qualifying for the project listed.

**Agent or project operator sales tax ID number** — If you are registered with the Tax Department for sales tax purposes, you must enter your sales tax identification number on this certificate. If you are not required to be registered, enter **N/A**.

Industrial development agencies and authorities (IDAs) are public benefit corporations under General Municipal Law Article 18-A and the Public Authorities Law, for the purpose of promoting, developing, encouraging, and assisting in the acquisition, construction, reconstruction, improvement, maintenance, equipping, and furnishing of industrial, manufacturing, warehousing, commercial, research, and recreational facilities in New York State.

IDAs are exempt from the payment of sales and use tax on their purchases, in accordance with Tax Law section 1116(a)(1). However, IDAs do not normally make direct purchases for projects. Commonly, IDAs instead appoint a business enterprise or developer, contractor, or subcontractor as its agent or project operator. Such purchases made by the agent or project operator, acting within the authority granted by the IDA, are deemed to be made by the IDA and therefore exempt from tax.

Example 1: IDA agreement with its agent or project operator states that contractor X may make all purchases of materials and equipment necessary for completion of the project, as agent for the IDA. Contractor X rents a backhoe and a bulldozer for site preparation, purchases concrete and lumber to construct a building, and purchases machinery to be installed in the building. All these purchases by contractor X as agent of the IDA are exempt from tax.

Example 2: IDA agreement with its agent or project operator states that contractor X may make all purchases of materials and equipment to be incorporated into the project, as agent for the IDA. Contractor X makes the same purchases as in Example 1. Since the concrete, lumber, and machinery will actually be incorporated into the project, contractor X may purchase these items exempt from tax. However, rental of the backhoe and bulldozer is not exempt since these transactions are normally taxable and the IDA agreement does not authorize contractor X to make such rentals as agent of the IDA.

A contractor or subcontractor not appointed as agent or project operator of an IDA must present suppliers with Form ST-120.1, *Contractor Exempt Purchase Certificate*, when making purchases that are ordinarily exempt from tax in accordance with Tax Law sections 1115(a)(15) and 1115(a)(16). For more information, see Form ST-120.1.

#### **Exempt purchases**

To qualify, the purchases must be made within the authority granted by the IDA and used to complete the project (not to operate the completed project).

- A. Mark box A to indicate you are purchasing tangible personal property and services (other than utility services and motor vehicles or tangible personal property installed in a qualifying motor vehicle) exempt from tax.
- B. Mark box B to indicate you are purchasing certain consumer utility services used in completing the project exempt from tax. This includes gas, electricity, refrigeration, and steam; and gas, electric, refrigeration, and steam services.
- C. Mark box C to indicate you are purchasing a motor vehicle or tangible personal property related to a qualifying motor vehicle exempt from tax.

#### Misuse of this certificate

Misuse of this exemption certificate may subject you to serious civil and criminal sanctions in addition to the payment of any tax and interest due. These include:

- A penalty equal to 100% of the tax due;
- A \$50 penalty for each fraudulent exemption certificate issued;
- Criminal felony prosecution, punishable by a substantial fine and a possible jail sentence; and
- Revocation of your Certificate of Authority, if you are required to be registered as a vendor. See TSB-M-09(17)S, Amendments that Encourage Compliance with the Tax Law and Enhance the Tax Department's Enforcement Ability, for more information.

#### To the seller

When making purchases as agent or project operator of an IDA, the purchaser must provide you with this exemption certificate with all entries completed to establish the right to the exemption. You **must** identify the project on each bill and invoice for such purchases and indicate on the bill or invoice that the IDA or agent or project operator of the IDA was the purchaser.

As a New York State registered vendor, you may accept an exemption certificate in lieu of collecting tax and be protected from liability for the tax if the certificate is valid. The certificate will be considered valid if it is:

- · accepted in good faith;
- in your possession within 90 days of the transaction; and
- properly completed (all required entries were made).

An exemption certificate is accepted in good faith when you have no knowledge that the exemption certificate is false or is fraudulently given, and you exercise reasonable ordinary due care. If you do not receive a properly completed certificate within 90 days after the delivery of the property or service, you will share with the purchaser the burden of proving the sale was exempt.

You must also maintain a method of associating an invoice (or other source document) for an exempt sale with the exemption certificate you have on file from the purchaser. You must keep this certificate at least three years after the due date of your sales tax return to which it relates, or the date the return was filed, if later.

#### Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our Web site, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

# Need help?



Visit our Web site at www.tax.ny.gov

- get information and manage your taxes online
- · check for new online services and features

Sales Tax Information Center: (518) 485-2889

To order forms and publications: (518) 457-5431



Text Telephone (TTY) Hotline

(for persons with hearing and speech disabilities using a TTY):

(518) 485-5082



New York State Department of Taxation and Finance

New York State Sales and Use Tax

# **IDA Agent or Project Operator** Exempt Purchase Certificate Effective for projects beginning on or after June 1, 2014

|   | · · · <b>,</b> · · · · <b>,</b> · · · · · · · · · · · · · · · · · · ·                        | mpt Purchase Certificate for F   |  |  |  |  |  |  |  |
|---|--|--|--|--|--|--|--|--|--|
| Name of seller  |  | Name of agent or project operator  |  |  |  |  |  |  |  |
| Street address  |  | Street address   |  |  |  |  |  |  |  |
| City, town, or village  | State ZIP code   | City, town, or village   | State ZIP code   |  |  |  |  |  |  |
|   |  | Agent or project operator sales  | tax ID number (see instructions)   |  |  |  |  |  |  |
| Mark an <b>X</b> in one: Single-purchase  | e certificate  | Blanket-purchase certificate (v  | valid only for the project listed below)   |  |  |  |  |  |  |
| To the seller:  |  |  |  |  |  |  |  |  |  |
| You must identify the project on each bill  | and invoice for such p   | urchases and indicate on the l   | oill or invoice that the IDA or agent  |  |  |  |  |  |  |
| or project operator of the IDA was the pur  | •  |  |  |  |  |  |  |  |  |
| р,  |  |  |  |  |  |  |  |  |  |
|   |  |  |  |  |  |  |  |  |  |
| Project information   |  |  |  |  |  |  |  |  |  |
| •   | vicat aparatar of the nam  | ad IDA and that I am purchasing th   | ne tangible personal property or services for use  |  |  |  |  |  |  |
| in the following IDA project and that such purch  |  |  |  |  |  |  |  |  |  |
| Name of IDA   |  |  |  |  |  |  |  |  |  |
|   |  |  |  |  |  |  |  |  |  |
| County of Monroe Industrial Developmer  | nt Agency  |  |  |  |  |  |  |  |  |
| Name of project   | nt Agency  |  | IDA project number (use OSC number)  |  |  |  |  |  |  |
| Name of project GS Optics LLC Project   | nt Agency  |  | IDA project number (use OSC number) 2602-23-030B   |  |  |  |  |  |  |
| Name of project   | **and any la   |  | 2602-23-030B<br>nester and occupied by license or easemen  |  |  |  |  |  |  |
| Name of project GS Optics LLC Project Street address of project site 408 St. Paul Street and 19-23 Emmett St  | **aṇd any la   |  | 2602-23-030B<br>nester and occupied by license or easemer<br>ries for the benefit of the Project                                   |  |  |  |  |  |  |
| Name of project  GS Optics LLC Project  Street address of project site  | **aṇd any la   |  | 2602-23-030B<br>nester and occupied by license or easemen  |  |  |  |  |  |  |
| Name of project GS Optics LLC Project Street address of project site 408 St. Paul Street and 19-23 Emmett St City, town, or village Rochester (City)  | **and any la<br>treet** during renov   | ation or improved by third part  | 2602-23-030B nester and occupied by license or easemer ties for the benefit of the Project   State                                 |  |  |  |  |  |  |
| Name of project GS Optics LLC Project Street address of project site 408 St. Paul Street and 19-23 Emmett St City, town, or village Rochester (City) Enter the date that you were appointed agent   | **and any la<br>treet** during renov   | vation or improved by third part   | 2602-23-030B nester and occupied by license or easemeries for the benefit of the Project    State                                  |  |  |  |  |  |  |
| Name of project GS Optics LLC Project Street address of project site 408 St. Paul Street and 19-23 Emmett St City, town, or village Rochester (City)  | **and any la<br>treet** during renov   | ation or improved by third part  | 2602-23-030B nester and occupied by license or easemeries for the benefit of the Project    State                                  |  |  |  |  |  |  |
| Name of project GS Optics LLC Project Street address of project site 408 St. Paul Street and 19-23 Emmett St City, town, or village Rochester (City) Enter the date that you were appointed agent project operator (mm/dd/yy)   | **and any la<br>treet** during renov   | vation or improved by third part   | 2602-23-030B nester and occupied by license or easemeries for the benefit of the Project    State                                  |  |  |  |  |  |  |
| Name of project GS Optics LLC Project Street address of project site 408 St. Paul Street and 19-23 Emmett St City, town, or village Rochester (City) Enter the date that you were appointed agent project operator (mm/dd/yy)   | **and any la<br>treet** during renov   | vation or improved by third part   | 2602-23-030B nester and occupied by license or easemeries for the benefit of the Project  State ZIP code NY 14605 project operator |  |  |  |  |  |  |
| Name of project GS Optics LLC Project Street address of project site 408 St. Paul Street and 19-23 Emmett St City, town, or village Rochester (City) Enter the date that you were appointed agent project operator (mm/dd/yy)   | **and any la<br>treet** during renov   | vation or improved by third part   | 2602-23-030B nester and occupied by license or easemeries for the benefit of the Project    State                                  |  |  |  |  |  |  |
| Name of project GS Optics LLC Project Street address of project site 408 St. Paul Street and 19-23 Emmett St City, town, or village Rochester (City) Enter the date that you were appointed agent project operator (mm/dd/yy)  Exempt purchases (Mark an X in boxes that apply)  A. Tangible personal property                            | **and any la treet** during renov or / /   | Enter the date that agent or status ends (mm/dd/yy)  | 2602-23-030B  nester and occupied by license or easemeries for the benefit of the Project    State                                 |  |  |  |  |  |  |
| Name of project GS Optics LLC Project Street address of project site 408 St. Paul Street and 19-23 Emmett St City, town, or village Rochester (City) Enter the date that you were appointed agent project operator (mm/dd/yy)  Exempt purchases (Mark an X in boxes that apply)  A. Tangible personal propert installed in a qualifying m | **and any la treet** during renov  or / /  ty or services (other th otor vehicle) used to co | Enter the date that agent or status ends (mm/dd/yy)  an utility services and motor veromplete the project, but not to mers of 100 pounds or more, el | 2602-23-030B  nester and occupied by license or easemer lies for the benefit of the Project    State                               |  |  |  |  |  |  |

Certification: I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements and issue this exemption certificate with the knowledge that this document provides evidence that state and local sales or use taxes do not apply to a transaction or transactions for which I tendered this document and that willfully issuing this document with the intent to evade any such tax may constitute a felony or other crime under New York State Law, punishable by a substantial fine and a possible jail sentence. I understand that this document is required to be filed with, and delivered to, the vendor as agent for the Tax Department for the purposes of Tax Law section 1838 and is deemed a document required to be filed with the Tax Department for the purpose of prosecution of offenses. I also understand that the Tax Department is authorized to investigate the validity of tax exclusions or exemptions claimed and the accuracy of any information entered on this document.

| Signature of purchaser or purchaser's representative (include title and relationship) | Date |
|---|------|
| Type or print the name, title, and relationship that appear in the signature box      |      |

# To the purchaser

You may use Form ST-123 if you:

- have been appointed as an agent or project operator by an industrial development agency (IDA) and
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Example 1: IDA agreement with its agent or project operator states that contractor X may make all purchases of materials and equipment necessary for completion of the project, as agent for the IDA. Contractor X rents a backhoe and a bulldozer for site preparation, purchases concrete and lumber to construct a building, and purchases machinery to be installed in the building. All these purchases by contractor X as agent of the IDA are exempt from tax.

Example 2: IDA agreement with its agent or project operator states that contractor X may make all purchases of materials and equipment to be incorporated into the project, as agent for the IDA. Contractor X makes the same purchases as in Example 1. Since the concrete, lumber, and machinery will actually be incorporated into the project, contractor X may purchase these items exempt from tax. However, rental of the backhoe and bulldozer is not exempt since these transactions are normally taxable and the IDA agreement does not authorize contractor X to make such rentals as agent of the IDA.

A contractor or subcontractor not appointed as agent or project operator of an IDA must present suppliers with Form ST-120.1, *Contractor Exempt Purchase Certificate*, when making purchases that are ordinarily exempt from tax in accordance with Tax Law sections 1115(a)(15) and 1115(a)(16). For more information, see Form ST-120.1.

#### **Exempt purchases**

To qualify, the purchases must be made within the authority granted by the IDA and used to complete the project (not to operate the completed project).

- A. Mark box A to indicate you are purchasing tangible personal property and services (other than utility services and motor vehicles or tangible personal property installed in a qualifying motor vehicle) exempt from tax.
- B. Mark box B to indicate you are purchasing certain consumer utility services used in completing the project exempt from tax. This includes gas, electricity, refrigeration, and steam; and gas, electric, refrigeration, and steam services.
- C. Mark box C to indicate you are purchasing a motor vehicle or tangible personal property related to a qualifying motor vehicle exempt from tax.

#### Misuse of this certificate

Misuse of this exemption certificate may subject you to serious civil and criminal sanctions in addition to the payment of any tax and interest due. These include:

- A penalty equal to 100% of the tax due;
- A \$50 penalty for each fraudulent exemption certificate issued;
- Criminal felony prosecution, punishable by a substantial fine and a possible jail sentence; and
- Revocation of your Certificate of Authority, if you are required to be registered as a vendor. See TSB-M-09(17)S, Amendments that Encourage Compliance with the Tax Law and Enhance the Tax Department's Enforcement Ability, for more information.

#### To the seller

When making purchases as agent or project operator of an IDA, the purchaser must provide you with this exemption certificate with all entries completed to establish the right to the exemption. You **must** identify the project on each bill and invoice for such purchases and indicate on the bill or invoice that the IDA or agent or project operator of the IDA was the purchaser.

As a New York State registered vendor, you may accept an exemption certificate in lieu of collecting tax and be protected from liability for the tax if the certificate is valid. The certificate will be considered valid if it is:

- · accepted in good faith;
- in your possession within 90 days of the transaction; and
- properly completed (all required entries were made).

An exemption certificate is accepted in good faith when you have no knowledge that the exemption certificate is false or is fraudulently given, and you exercise reasonable ordinary due care. If you do not receive a properly completed certificate within 90 days after the delivery of the property or service, you will share with the purchaser the burden of proving the sale was exempt.

You must also maintain a method of associating an invoice (or other source document) for an exempt sale with the exemption certificate you have on file from the purchaser. You must keep this certificate at least three years after the due date of your sales tax return to which it relates, or the date the return was filed, if later.

#### Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our Web site, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

# Need help?



Visit our Web site at www.tax.ny.gov

- get information and manage your taxes online
- · check for new online services and features

Sales Tax Information Center: (518) 485-2889

To order forms and publications: (518) 457-5431



Text Telephone (TTY) Hotline

(for persons with hearing and speech disabilities using a TTY):

(518) 485-5082



Department of Taxation and Finance

# Annual Report of Sales and Use Tax Exemptions Claimed by Agent/Project Operator of Industrial Development Agency/Authority (IDA)

ST-340

For period ending December 31, \_\_\_\_\_ (enter year)

|  | Project information   |                                       |                            |
|--|---|---------------------------------------|----------------------------|
| Name of IDA agent/project operator   |   | Employer identit                      | fication number (EIN)      |
| GS Optics LLC  |   | 93-1720253                            |                            |
| Street address   |   | Telephone numb                        |                            |
| 408 St. Paul Street  |   | ( 585 ) 683                           | 3-0741                     |
| City   |   | State                                 | ZIP code                   |
| Rochester  |   | NY                                    | 14607                      |
| Name of IDA  | Name of project   |                                       | IDA project number         |
| County of Monroe Industrial Development Agency   | GS Optics LLC Project   |                                       | 2602-23-030B               |
| Street address of project site 408 St. Paul Street and 19-23 Emmett Street   |   |                                       |                            |
| City   |   | State                                 | ZIP code                   |
| Rochester (City)   |   | NY                                    | 14605                      |
| Date project began   | Completion  | on date of project                    |                            |
| 010124   |   | 123124                                | Actual Expected L          |
| Total sales and use tax exemptions (actual tax savings; n  | ot total purchases)   | \$                                    |                            |
| Represen   | tative information (not r   | equired)                              |                            |
| Authorized representative, if any  |   | Title                                 |                            |
| Street address   |   | Telephone numb                        | ber                        |
|  |   | ( )                                   |                            |
| City   |   | State                                 | ZIP code                   |
|  | Certification   |                                       |                            |
| I certify that the above statements are true, complete, statements with the knowledge that willfully providing other crime under New York State Law, punishable by Department is authorized to investigate the validity of | false or fraudulent information was a substantial fine and possible j | ith this document ail sentence. I als | may constitute a felony or |
| Print name of officer, employee, or authorized representative  |   | Title of person signi                 | ng                         |
| Signature  |   | 1                                     | Date                       |

If you do not annually file a complete report, we may remove your authority to act as an IDA agent/project operator.

Mail completed report to:

NYS TAX DEPARTMENT IDA UNIT W A HARRIMAN CAMPUS ALBANY NY 12227-0866

If not using U.S. Mail, see Publication 55, Designated Private Delivery Services.

# **General information**

#### Who must file

The General Municipal Law (GML) and the Public Authorities Law require the agent/project operator (also known as the *project occupant*) of an Industrial Development Agency or Authority (IDA) to file an annual report with the Tax Department. The agent/project operator required to file this report is the person **directly** appointed by the IDA to act for and to represent the IDA for the project. The agent/project operator is ordinarily the one for whom the IDA project was created.

There is usually only one agent/project operator directly appointed by the IDA for an IDA project. However, if the IDA directly appoints multiple agents/project operators, each agent/project operator must file this form (unless they are related corporations).

Only the agent/project operators directly appointed by the IDA must file Form ST-340. Contractors, subcontractors, consultants, or agents appointed by the agent/project operators should **not** themselves file Form ST-340. However, the agent/project operators must include on Form ST-340 information obtained from such contractors, subcontractors, consultants, and agents, as described below.

# What you must report

The report must show the **total value** of all state and local **sales and use taxes exempted** during the calendar year, as a result of the project's designation as an IDA project. This includes:

- the value of the exemptions the agent/project operator (you) obtained; and
- the value of the exemptions obtained by your contractors, subcontractors, consultants, and others, whether or not appointed as agents of the IDA.

Include only the **total combined** exemptions obtained by the above people. A breakdown of the total is not required. However, since the report must include the value of the exemptions they obtained, you must keep records of the amounts others report to you.

You must make it clear to the contractors, subcontractors, consultants, and others that they must keep accurate tax information and have it available, so that you can comply with the annual reporting requirements.

Do not include on this report the amount of any sales and use tax exemptions from other provisions of the Tax Law (for example, manufacturer's production equipment exemption, research and development exemption, or contractor's exemption for tangible personal property incorporated into a project of an exempt organization).

# When the report is due

You must file Form ST-340 on a calendar-year basis. It is due by the last day of February of the following year. The reporting requirement applies to IDA projects started on or after July 21, 1993.

# **Project information**

At the top of the form, identify the reporting period by entering the year in the space provided. If an address is required, always include the ZIP code.

Name of IDA agent/project operator: Enter your name, address, employer identification number (EIN), and telephone number.

Name of IDA and IDA project number: Enter the name and address of the IDA. If more than one IDA is involved in a particular project, you must file a separate report for the tax exemptions attributable to each IDA. Also enter the ID project number.

Name of project: Enter the name of the project and the address of the project site. If you are involved in more than one project, you

must file a separate report for each project, even if authorized by the same IDA.

**Date project began:** Enter the date the project started (this means the earliest of the date of any bond or inducement resolution, the execution of any lease, or any bond issuance). Include month, day, and year.

**Completion date of project:** Enter the date installation, lease, or rental of property (for example, machinery or computers) on the project ended, or the date the project is expected to be completed. Mark an **X** in the appropriate box to indicate if the date entered is actual or expected.

**Total sales and use tax exemptions:** Enter the total amount of New York State and local sales and use taxes exempted during the reporting period as a result of the project's receipt of IDA financial assistance (*if none, enter 0*). This includes exemptions obtained at the time of purchase, as well as through a refund or credit of tax paid. Include the sales and use taxes exempted on purchases of property or services incorporated into or used on the exempt project. This includes the taxes exempted on purchases made by or on behalf of the agent/project operator, the general contractor for the project, and any subcontractors, consultants, or others. Do **not** enter total purchases.

# Representative information

If applicable, enter the name, address, title (for example, attorney or accountant), and telephone number of the individual you authorize to submit this report. This section is not required.

# Certification

Enter the name and title of the person signing on your behalf (for example, the IDA agent/project operator's officer, employee, or other authorized representative). Your officer, employee, or authorized representative must sign and date the report.

Mail completed report to:

NYS TAX DEPARTMENT IDA UNIT W A HARRIMAN CAMPUS ALBANY NY 12227-0866

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

# Need help?



Visit our website at www.tax.ny.gov

- get information and manage your taxes online
- check for new online services and features

#### Telephone assistance

Sales Tax Information Center: 518-485-2889
To order forms and publications: 518-457-5431
Text Telephone (TTY) or TDD Dial 7-1-1 for the equipment users New York Relay Service

#### **Privacy notification**

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

# HARRIS BEACH #

ATTORNEYS AT LAW

99 GARNSEY ROAD PITTSFORD, NY 14534 (585) 419-8800

LORI A. PALMER PARALEGAL

DIRECT: (585) 419-8681 FAX: (585) 419-8816 LPALMER@HARRISBEACH.COM

VIA CERTIFIED MAIL/ RETURN RECEIPT REQUESTED: #9489 0090 0027 6557 9524 85

NYS Tax Department, IDA Unit Building 8, Room 657 W. A. Harriman Campus Albany, New York 12227

Re: County of Monroe Industrial Development Agency

Increase of Sales Tax Exemption of Project Operator or Agency

Dear Sir/Madam:

October 21, 2024

On behalf of the County of Monroe Industrial Development Agency, I have enclosed, for filing, a *revised* NYS Form ST-60 for **GS Optics LLC**, as agent. The <u>only</u> changes to this form are (i) a new OSC Project Code; and (ii) an increase in approved sales tax exemption as noted on the attached form.

If you have any questions or concerns regarding the foregoing, please don't hesitate to contact me at (585) 419-8681. Thank you.

Very truly yours,

Lori A. Palmer Paralegal

Enclosure

cc:

**COMIDA** 

Annette Cucchiara



Department of Taxation and Finance

# IDA Appointment of Project Operator or Agent For Sales Tax Purposes

The industrial development agency or authority (IDA) must submit this form within 30 days of the appointment of a project operator or agent, whether appointed directly by the IDA or indirectly by the operator or another agent.

For IDA use only

| ш |   |   |   |    | • |     |     |   |    | 4 . |   |    |
|---|---|---|---|----|---|-----|-----|---|----|-----|---|----|
| Ш | D | ^ | п | 10 | • | _   | 100 | 2 | -  | •   | _ | 10 |
| Ш |   | _ | п |    |   | . 1 |     |   | 14 |     |   |    |
|   |   |   |   |    |   |     |     |   |    |     |   |    |

| Display   Disp   | DA information  |  |   |   |  |   |  |   |   |                          |
|--|---|--|---|---|--|---|--|---|---|--------------------------|
| Size address   Size     | Name of IDA   |  | IDA project num   | nber (us  | se OSC numbering syste   | em for projects   | after 1998)                                    |   |   |                          |
| Size address   Size     | County of Monroe Industrial   | 2602-23-030B   |   |   |  |   |  |   |   |                          |
| State   ZIP code   Email address (optional)  |   | Telephone num  | ber   |   |  |   |  |   |   |                          |
| Project operator or agent information  Name of IDA project operator or agent   | 50 West Main Street, Suite  |  | (585 ) 753  | 3-2000  | 0  |   |  |   |   |                          |
| Project operator or agent information  Name of IDA project operator or agent GS Optics LLC Street address  Rochester  The project information  Name of project Street address  Total Street and 19-23 Emmett Street  The acquisition and renovation of an aggregate approximately 44,000 square feet of space at two (2) buildings located at 408 St. Paul Street and 19-23 Emmett Street, each in the City of Rochester, New York 14605 (the "Land"), including but not limited to, build-outs, replacement of fire escapes and elevator repairs (the "Improvements"); and the acquisition and installation therein, thereon or thereabout of various machinery, equipment and related personal property (the "Equipment" and, collectively with the Land and the Improvements, the "Facility").  Pescription of goods and services, inclusive of fuel and utilities, whether the goods and services are purchased or rented, and notwithstanding that they continue to constitute personal property or the item is used after the completion of the project, or the item is geographically located outside the legal boundaries of the project operator or agent appointed will be All Agents, All In Estimated value of New York State and local sales and All Agents, All In Estimated value of New York York York York York York York York  | City  |  | State   | ZIP cod   | е  | Email address (   | (optiona                                       | al)   |   |                          |
| Mark an X in the box if directly appointed by the IDA:   Street address   Street   Street address   Street   Stre   | Rochester   |  | NY  | 14614   | 4  |   |  |   |   |                          |
| Mark an X in the box if directly appointed by the IDA:   Street address   Street   Street address   Street   Stre   | Project operator or ag  | ent information  | on  |   |  |   |  |   |   |                          |
| Sirect address A Paul Street  City  State  Sirect address  NY  14607  State  Size A Paul Street  City  State  Size A Paul Street  NY  14607  Final address (optional)  Final address (optional)  Final address of project  Size A Paul Street address of project site  **and any lands located in the City of Rochester and occupied by license or easement during renovation or improved by third parties for the benefit of the Project  City  State  Size A Paul Street and 19-23 Emmett Street*  **and any lands located in the City of Rochester and occupied by license or easement during renovation or improved by third parties for the benefit of the Project  City  State  ZiP code  Email address (optional)  Rochester (City)  NY  14605  Furpose of project  The acquisition and renovation of an aggregate approximately 44,000 square feet of space at two (2) buildings located at 408 St. Paul Street and 19-23 Emmett Street, each in the City of Rochester, New York 14605 (the "Land"), including but not limited to, build-outs, replacement of fire escapes and elevator repairs (the "Improvements"); and the acquisition and installation therein, thereon or thereabout of various machinery, equipment and related personal property (the "Equipment" and, collectively with the Land and the Improvements, the "Facility").  Description of goods and services intended to be exempted from New York State and local sales and use taxes  Goods and services, inclusive of fuel and utilities, whether the goods and services are purchased or rented, and notwithstanding that they continue to constitute personal property or the item is used after the completion of the project, or the item is geographically located outside the legal boundaries of the project facility; provided there is a reasonable basis to acquire the item to benefit the project.  Date project operator or agent appointed (mmddyy)  123124  Mark an X in the box if this is an extension to agent appointed (mmddyy)  All Agents, All In Estimated value of Rew York State and local sales and                 |   |  |   |   | Mark an X in t   | he box if directly  |  | Employer identification   | or Social Secu                                | rity number              |
| Street address 408 St. Paul Street  Street address (optional)  Project information  Name of project GS Optics LLC Project  Street address of project site  408 St. Paul Street and 19-23 Emmett Street**  City  State  State  Street address (optional)  **and any lands located in the City of Rochester and occupied by license or easement during renovation or improved by third parties for the benefit of the Project  City  State  State  Street address (optional)  **and any lands located in the City of Rochester and occupied by license or easement during renovation or improved by third parties for the benefit of the Project  City  State  St |   |  |   |   | appointed by t   | he IDA:   | $\times$                                       | 93-1720253  |   |                          |
| City State ZIP code NY 14607  Project information  Name of project GS Optics LLC Project  Street address of project site  **and any lands located in the City of Rochester and occupied by license or easement during renovation or improved by third parties for the benefit of the Project  City State ZIP code Email address (optional)  Rochester (City) NY 14605  Rochester (City) NY 14605  Purpose of project  The acquisition and renovation of an aggregate approximately 44,000 square feet of space at two (2) buildings located at 408 St. Paul Street and 19-23 Emmett Street, each in the City of Rochester, New York 14605 (the "Land"), including but not limited to, build-outs, replacement of fire escapes and elevator repairs (the "Improvements"); and the acquisition and installation therein, thereon or thereabout of various machinery, equipment and related personal property (the "Equipment" and, collectively with the Land and the Improvements, the "Facility").  Description of goods and services intended to be exempted from New York State and local sales and use taxes  Goods and services, inclusive of fuel and utilities, whether the goods and services are purchased or rented, and notwithstanding that they continue to constitute personal property or the item is used after the completion of the project, or the item is geographically located outside the legal boundaries of the project facility; provided there is a reasonable basis to acquire the item to benefit the project.  Date project operator or agent appointed (mmddyy) 010124  Date project operator of agent appointed | •   |  |   |   | -  | Telephone numl  | ber  |   | perator or age                                | ent?                     |
| City State ZIP code NY 14607  Project information  Name of project GS Optics LLC Project  **and any lands located in the City of Rochester and occupied by license or easement during renovation or improved by third parties for the benefit of the Project  City State ZIP code Email address (optional)  Rochester (City) NY 14605  Rochester (City) NY 14605  Purpose of project  The acquisition and renovation of an aggregate approximately 44,000 square feet of space at two (2) buildings located at 408 St. Paul Street and 19-23 Emmett Street, each in the City of Rochester, New York 14605 (the "Land"), including but not limited to, build-outs, replacement of fire escapes and elevator repairs (the "Improvements"); and the acquisition and installation therein, thereon or thereabout of various machinery, equipment and related personal property (the "Equipment" and, collectively with the Land and the Improvements, the "Facility").  Description of goods and services intended to be exempted from New York State and local sales and use taxes  Goods and services, inclusive of fuel and utilities, whether the goods and services are purchased or rented, and notwithstanding that they continue to constitute personal property or the item is used after the completion of the project, or the item is geographically located outside the legal boundaries of the project facility; provided there is a reasonable basis to acquire the item to benefit the project.  Date project operator or agent appointed (mmddyy) 010124  Date project operator of agent status ends (mmddyy) 123124  All Agents, All In Estimated value of New York State and local sales and All Agents, All In  | 408 St. Paul Street   |  |   |   |  | (585)683-   | -0741  | ,   | Yes X   | No 🗌                     |
| Project information  Name of project  Street address of project site  **and any lands located in the City of Rochester and occupied by license or easement during 408 St. Paul Street and 19-23 Emmett Street**  Tity  State  ZIP code  Email address (optional)  Purpose of project  The acquisition and renovation of an aggregate approximately 44,000 square feet of space at two (2) buildings located at 408 St. Paul Street and 19-23 Emmett Street, each in the City of Rochester, New York 14605 (the "Land"), including but not limited to, build-outs, replacement of fire escapes and elevator repairs (the "Improvements"); and the acquisition and installation therein, thereon or thereabout of various machinery, equipment and related personal property (the "Equipment" and, collectively with the Land and the Improvements, the "Facility").  Description of goods and services, inclusive of fuel and utilities, whether the goods and services are purchased or rented, and notwithstanding that they continue to constitute personal property or the item is used after the completion of the project, or the item is geographically located outside the legal boundaries of the project facility; provided there is a reasonable basis to acquire the item to benefit the project.  Date project operator or agent appointed (mmddyy)  O10124  Date project operator or agent appointed (mmddyy)  All Agents, All In Estimated value of New York State and local sales and All Agents, All In Estimated value of New York State and local sales and All Agents, All In Estimated value of New York State and local sales and All Agents, All In Inc.  **And Any In Inc.**  **And Any In Inc.**  **All Agents, All Inc.**  **And Any In Inc.**  **And Any In Inc.**  **And Any Inc.**  All Agents, All Inc.**  All Agents, All Inc.**  **And Any Inc.**  ** |   |  | State   | ZIP cod   | e  | Email address (   | (optiona                                       | al)   |   |                          |
| Project information  Name of project  GS Optics LLC Project  Street address of project site  **and any lands located in the City of Rochester and occupied by license or easement during renovation or improved by third parties for the benefit of the Project  City  State  ZIP code  Rochester (City)  NY  14605  Purpose of project  The acquisition and renovation of an aggregate approximately 44,000 square feet of space at two (2) buildings located at 408 St. Paul Street and 19-23 Emmett Street, each in the City of Rochester, New York 14605 (the "Land"), including but not limited to, build-outs, replacement of fire escapes and elevator repairs (the "Improvements"); and the acquisition and installation therein, thereon or thereabout of various machinery, equipment and related personal property (the "Equipment" and, collectively with the Land and the Improvements, the "Facility").  Description of goods and services, inclusive of fuel and utilities, whether the goods and services are purchased or rented, and notwithstanding that they continue to constitute personal property or the item is used after the completion of the project, or the item is geographically located outside the legal boundaries of the project facility; provided there is a reasonable basis to acquire the item to benefit the project.  Date project operator or agent appointed (mmddyy)  O10124  Date project operator or agent asponited (mmddyy)  All Agents, All In Estimated value of New York State and local sales and All Agents, All In Estimated value of New York State and local sales and All Agents, All In Estimated value of New York State and local sales and All Agents, All In In International Inte | Rochester   |  | NY  | 1460  | 7  |   |  |   |   |                          |
| Goods and services, inclusive of fuel and utilities, whether the goods and services are purchased or rented, and notwithstanding that they continue to constitute personal property or the item is used after the completion of the project, or the item is geographically located outside the legal boundaries of the project facility; provided there is a reasonable basis to acquire the item to benefit the project.  Date project operator or agent appointed (mmddyy)  Date project operator or agent status ends (mmddyy)  123124  Mark an X in the box if this is an extension to an original project:  Estimated value of goods and services that will be  All Agents, All In Estimated value of New York State and local sales and  All Agents, All In  | Name of project GS Optics LLC Project Street address of project site 408 St. Paul Street and 19-2 City Rochester (City) Purpose of project The acquisition and renov Paul Street and 19-23 En build-outs, replacement of thereon or thereabout of | vation of an aggre<br>nmett Street, each<br>of fire escapes and<br>various machinery | * renovation State NY  gate approximation in the City of the leevator report, equipment | ZIP cod<br>1460s<br>imately<br>of Roch<br>pairs (th | proved by thing the state of th | rd parties for the Email address ( are feet of sparty (14605 (to ments"); and the entry (1500 feet) are feet of sparty (1500 feet). | e bene<br>optionate<br>ace at<br>the "Lathe ac | efit of the Project al)  t two (2) buildings I and"), including buicquisition and insta | ocated at 4<br>t not limited<br>llation there | 08 St.<br>I to,          |
| they continue to constitute personal property or the item is used after the completion of the project, or the item is geographically located outside the legal boundaries of the project facility; provided there is a reasonable basis to acquire the item to benefit the project.  Date project operator or agent appointed (mmddyy)  Date project operator or agent status ends (mmddyy)  123124  Mark an X in the box if this is an extension to an original project:  Estimated value of goods and services that will be  All Agents, All In Estimated value of New York State and local sales and  All Agents, All In  | , ,   |  |   |   |  |   |  |   |   |                          |
| agent appointed (mmddyy) 010124 agent status ends (mmddyy) 123124 an original project:  Estimated value of goods and services that will be All Agents, All In Estimated value of New York State and local sales and All Agents, All In   | they continue to constitute p<br>located outside the legal boo  | ersonal property o   | or the item is  | used a  | after the con  | npletion of the   | proje  | ect, or the item is g   | eographical                                   | lly                      |
| Estimated value of goods and services that will be exempt from New York State and local sales and use tax:  All Agents, All In Estimated value of New York State and local sales and use tax:  All Agents, All In use tax exemption provided:  All Agents, All In use tax exemption provided:  All Agents, All In use tax exemption provided:  |   | 040404   |   |   | 12 (dyy)   | 23124   |  |   | ın extension to                               |                          |
|  | S .   |  | All Agei<br>57  | nts, All<br>7,000.0                                 | In Estimated v   | value of New York<br>emption provided:  | < State  | and local sales and   | _   | nts, All In<br>16,160.00 |

Certification: I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements with the knowledge that willfully providing false or fraudulent information with this document may constitute a felony or other crime under New York State Law, punishable by a substantial fine and possible jail sentence. I also understand that the Tax Department is authorized to investigate the validity of any information entered on this document.

| Print name of officer or employee signing on behalf of the IDA | Print title        |                  |  |  |  |  |
|--|--------------------|------------------|--|--|--|--|
| Ana J. Liss  | Executive Director |                  |  |  |  |  |
| Signature / Land   | Date               | Telephone number |  |  |  |  |
| Unh &  | 10-21-2024         | ( 585 ) 753-2000 |  |  |  |  |

# When to file

An IDA must file this form within 30 days of the date they appoint any project operator or other person as agent of the IDA, for purposes of extending any sales and use tax exemptions.

# Requirements to file

The IDA must file a separate form for each person it appoints as agent, whether directly or indirectly, and regardless of whether the person is the primary project operator or agent. If the IDA authorizes a project operator or agent to appoint other persons as agent of the IDA, the operator or agent making such an appointment must advise the IDA that it has done so, so that the IDA can file a form within 30 days of the date of the new agent's appointment. The IDA should not file this form for a person hired to work on an IDA project if that person is not appointed as agent of the IDA. The IDA should not file this form if they do not extend any sales or use tax exemption benefits for the project.

If an IDA modifies a project, such as by extending it beyond its original completion date, or by increasing or decreasing the amount of sales and use tax exemption benefits authorized for the project, they must, within 30 days of the change, file a new form with the new information.

# If the information on this form changes

If an IDA amends, revokes, or cancels the appointment of an agent, or if an agent's appointment becomes invalid for any reason, the IDA, within 30 days, must send a letter to the address below for filing this form, indicating that the appointment has been amended, revoked, or cancelled, or is no longer valid, and the effective date of the change. They must attach to the letter a copy of the form it originally filed. The IDA should not send a letter for a form that is not valid merely because the *Completion date of project* has passed.

# **Mailing instructions**

Mail completed form to:

NYS TAX DEPARTMENT IDA UNIT W A HARRIMAN CAMPUS ALBANY NY 12227-0866

**Private delivery services** – See Publication 55, *Designated Private Delivery Services*.

# **Privacy notification**

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

# Need help?



Visit our website at **www.tax.ny.gov** 

- get information and manage your taxes online
- · check for new online services and features

# Telephone assistance

Sales Tax Information Center: 518-485-2889

To order forms and publications: 518-457-5431

Text Telephone (TTY) or TDD Dial 7-1-1 for the equipment users New York Relay Service