HARRIS BEACH

ATTORNEYS AT LAW

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RBARANELLO@HARRISBEACH.COM

VIA E-MAIL ONLY

March 9, 2023

Mr. Richard Camping, VP or Operations O'Connell Electric Company, Inc. 830 Phillips Road Victor, New York 14564

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

O'Connell Electric Company, Inc. Project located at 390 Systems Drive

in the Town of Henrietta, NY

Dear Dick:

Pursuant to resolutions duly adopted on June 21, 2022 (the "Authorizing Resolution") and January 17, 2023 (the "Modifying Resolution"; and, together with the Authorizing Resolution, the "Resolutions"), the Agency appointed O'Connell Electric Company, Inc. (the "Company") the true and lawful agent of the Agency to undertake the Project (as defined in that certain Project Agreement, dated as of November 1, 2022, 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 extension of sales tax exemption through **December 31, 2024.** Please use these forms from this point forward and be sure to send "new" ST-60s to Lori Palmer (lpalmer@harrisbeach.com) 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

Rachel C. Baranello

RCB/lap Enc.

cc.: COMIDA

Timothy D. Boldt, Esq.



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

DA information			
Name of IDA			IDA project number (use OSC numbering system for projects after 1998
County of Monroe Industrial Developme	nt Agency		2602-22-019B
Street address			Telephone number
50 West Main Street, Suite 1150			(585) 753-2000
City	State	ZIP code	Email address (optional)
Davidson to a	ND.Z	4.404.4	

Observation I I I I I I I I I I I I I I I I I I I	· · ·		T. 1	- II-	
Street address			Telephone nun		
50 West Main Street, Suite 1150			(585) 75		
City	State	ZIP code	Email address	(optional)	
Rochester	NY	14614			
Project operator or agent informat	tion				
Name of IDA project operator or agent			Mark an X in the box if directly appointed by the IDA:	Employer identific	ation or Social Security number
Street address			Telephone num	nber Prir	nary operator or agent? Yes \(\sum \) No \(\subseteq \)
City	State	ZIP code	Email address	(optional)	
Project information					
Name of project					
O'Connell Electric Company, Inc. Project					
Street address of project site	**and any la	nds located	in the Town of Henrietta a	nd occupied by license	or essement during
390 Systems Road**			d by third parties for the be		or easement during
City	State	ZIP code			
Henrietta (Town)	NY	14623		(
Purpose of project	111	14020			
The construction of a two-story approxim at 390 Systems Road in the Town of Hen on or around the Improvements of variou trucks, 5 Altec AM55E aerial devices, 4 T "Equipment" and, together with the Impro	nrietta, Moni s machinery erex ATPR	roe County y, equipme O70 forest	, New York 14623; toge nt and personal propert ry trucks and 1 Altec LR	ther with the acquisit y together with 7 Alte	ion and installation in, ec AT41M bucket
Description of goods and services intended to be exemp Goods and services, inclusive of fuel and ut				rchased or rented, ar	nd notwithstanding that
they continue to constitute personal property located outside the legal boundaries of the project.	•		·	•	
Date project operator or agent appointed (mmddyy)	Date project		_(v) 123124	Mark an X in the box if th	is is an extension to
agent appointed (minadyy)	agent status	ends (mmdd	123124	an original project:	X

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		Date	Telephone number (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



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.

Note: To	be com	pleted by	the purcha	ser and give	en to the se	eller. Do no	ot use thi	s form to	purchase	motor fuel	or diesel	motor fu	uel exe	empt
from tax.	See For	rm FT-12	3. IDA Agei	nt or Proiect	Operator i	Exempt Pi.	ırchase (Certificate	e for Fuel.					

rom tax. See Form FT-123, IDA Agent or Project Operator Exemp	ot Purchase Certificate for Fi	uel.		
Name of seller	Name of agent or project operat	or		
	O'Connell Electric Comp	any, Inc.		
Street address	Street address			
	830 Phillips Road			
City, town, or village State ZIP code	City, town, or village		State	ZIP code
	Victor		NY	14564
	Agent or project operator sales	ax ID number (see instructions)	
Mark an X in one: Single-purchase certificate Blace To the seller: You must identify the project on each bill and invoice for such purchaser project operator of the IDA was the purchaser.	anket-purchase certificate (v	•		
Project information certify that I am a duly appointed agent or project operator of the named in the following IDA project and that such purchases qualify as exempt from Name of IDA County of Monroe Industrial Development Agency				or services for use
Name of project		IDA project nur	mber (use OSC nu	mber)
O'Connell Electric Company, Inc. Project			2602-22-0°	19B
Street address of project site **and any lands located in th	e Town of Henrietta and occ	runied by lic		
390 Systems Road** construction or improved by t				ment during
City, town, or village				ZIP code
Henrietta (Town)			NY	14623
Enter the date that you were appointed agent or	Enter the date that agent or	project opera	tor	
project operator (<i>mm/dd/yy</i>) 11 / 01 / 22	status ends (mm/dd/yy)		12 /	′ 31 / 24
Exempt purchases (Mark an X in boxes that apply) A. Tangible personal property or services (other than installed in a qualifying motor vehicle) used to com B. Certain utility services (gas, propane in containers used to complete the project, but not to operate the C. Motor vehicle or tangible personal property install	nplete the project, but not to one of 100 pounds or more, element completed project	operate the o	completed pro	pject
Certification: I certify that the above statements are true, complete, and contains and issue this exemption certificate with the knowledge that this apply to a transaction or transactions for which I tendered this document a may constitute a felony or other crime under New York State Law, punisha	is document provides evidence and that willfully issuing this doc	that state and ument with the	local sales or intent to evad	use taxes do not de any such tax
document is required to be filed with, and delivered to, the vendor as agen deemed a document required to be filed with the Tax Department for the ps authorized to investigate the validity of tax exclusions or exemptions cla	It for the Tax Department for the urpose of prosecution of offens	purposés of es. I also und	Tax Law section erstand that the ered on this de	on 1838 and is e Tax Department ocument.
Signature of purchaser or purchaser's representative (include title and relationship)			Dat	e
Type or print the name, title, and relationship that appear in the signature hey				

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

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

Note: To be co	ompleted by the	e purchaser and	d given to the	seller. Do no	it use this for	rm to purcha	ase motor fu	ıel or diesel	motor fuel	exempt
rom tax. See	Form FT-123, <i>i</i>	DA Agent or Pr	oject Operato	or Exempt Pu	rchase Certi	ificate for Fu	ıel .			

Name of seller	DA Agent or Project Operator Exer	Name of agent or project opera		
Name of Seller		Name of agent of project opera	tor	
Street address		Street address		
		211		
City, town, or village	State ZIP code	City, town, or village	State	ZIP code
		Agent or project operator sales	tax ID number (see instructions)	
∕lark an X in one: Sing	lle-purchase certificate I	Blanket-purchase certificate (v	alid only for the project	listed below)
o the seller:				
ou must identify the project o	on each bill and invoice for such pเ	urchases and indicate on the b	oill or invoice that the ID	A or agent
r project operator of the IDA	was the purchaser.			
Project information				
certify that I am a duly appointed	I agent or project operator of the name at such purchases qualify as exempt f			
. ,	at such purchases quality as exempt i	nom sales and use taxes under m	y agreement with the IDA.	
Name of IDA				
County of Monroe Industrial D	Development Agency		Lina	
lame of project			IDA project number (use OSC	,
O'Connell Electric Company,	·		2602-22-	
Street address of project site		the Town of Henrietta and occ		sement during
390 Systems Road** City, town, or village	construction or improved b	by third parties for the benefit o	of the Project State	ZIP code
			NY	14623
Henrietta (Town) Enter the date that you were app	ointed agent or	Enter the date that agent or		14023
project operator (mm/dd/yy)	, ,	status ends (mm/dd/yy)		/ 31 / 24
Troject operator (mm/ad/yy)	7 7	status chus (mmaaryy)		, ., ,
Exempt purchases				
Mark an X in boxes that apply	<i>(</i>)			
A Tangible person	onal property or services (other tha	an utility sorvices and motor ve	shiclas ar tanaihla narsa	nal property
	qualifying motor vehicle) used to co			
-	services (gas, propane in contain	•	ectricity, refrigeration, o	r steam)
used to comp	lete the project, but not to operate	e the completed project		
	or tangible personal property inst	talled in a qualifying motor veh	nicle	
Certification: I certify that the abo	ove statements are true, complete, and	d correct, and that no material info	ormation has been omitted	I make these
tatements and issue this exempti	ion certificate with the knowledge that	this document provides evidence	that state and local sales	or use taxes do not
	ons for which I tendered this documen			
	rime under New York State Law, punis rith, and delivered to, the vendor as ag			
eemed a document required to b	e filed with the Tax Department for the	e purpose of prosecution of offens	es. I also understand that	the Tax Department
authorized to investigate the val	lidity of tax exclusions or exemptions of	claimed and the accuracy of any i	ntormation entered on this	document.
Signature of purchaser or purchaser's	s representative (include title and relationship)		D	ate
Type or print the name, title, and relati	ionship that appear in the signature box			

To the purchaser

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- 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.

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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.

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- 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.
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- 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

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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.

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Text Telephone (TTY) Hotline

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

(518) 485-5082



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

S	T-	.3	40	
			(1/18))

For period ending December 31, _____ (enter year)

	Project information		
Name of IDA agent/project operator		Employer identific	ation number (EIN)
O'Connell Electric Company, Inc.		16-0950645	
Street address		Telephone number	
830 Phillips Road		(585) 924-	2176
City		State	ZIP code
Victor		NY	14564
Name of IDA	Name of project		IDA project number
County of Monroe Industrial Development Agency	O'Connell Electric Company, I	nc. Project	2602-22-019B
Street address of project site 390 Systems Road			
City		State	ZIP code
Henrietta (Town)		NY	14623
Date project began	Completi	on date of project	
110122		123124	Actual Expected
Total sales and use tax exemptions (actual tax savings; n		<u> </u>	
Represen	tative information (not i	equirea)	
Authorized representative, if any		Title	
Street address		Telephone number	er
		()	
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	rith this document r jail sentence. I also	may constitute a felony or
Print name of officer, employee, or authorized representative		Title of person signing	3
Signature			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.

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 6389 9879 76

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

Re: County of Monroe Industrial Development Agency

Extension of Appointment of Project Operator or Agency

Dear Sir/Madam:

March 9, 2023

On behalf of the County of Monroe Industrial Development Agency, I have enclosed, for filing, a *revised* NYS Form ST-60 for **O'Connell Electric Company, Inc.**, as agent. The <u>only</u> changes to this form are (i) a new OSC Project Code; (ii) an increase in approved sales tax exemption as noted on the attached form; and (iii) the extension of the exemption thru December 31, 2024.

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

Richard Camping



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

IDA project number (use OSC numbering system for projects after 1998)

Telephone number

(585)753-2000

		4.5
111/	INTO	rmation
IVA	HHU	rmation

Name of IDA

County of Monroe Industrial Development Agency					2602-22-019B				
Street address				Telephone num	nber				
50 West Main Street, Suite 1150				(585)753	3-2000)			
City	State	ZIP code	9	Email address	(option	al)			
Rochester	NY	14614							
Project operator or agent inform	ation								
Name of IDA project operator or agent			Mark an X in th	e box if directly		Employer ident	tification or :	Social Secur	rity number
O'Connell Electric Company, Inc.			appointed by th	e IDA:	X	16-0950645	5		
Street address				Telephone num				rator or ager	
830 Phillips Road				(585)924	-2176		Ye	s 🗙	No 🔙
City	State	ZIP code	9	Email address	(option	al)			
Victor	NY	14564							
Project information									
Name of project									
O'Connell Electric Company, Inc. Project									
Street address of project site						upied by licen	se or ease	ment durin	ıg
390 Systems Road**		ZIP code	•	ies for the bei					
City	State			Email address	(optiona	ai)			
Henrietta (Town) Purpose of project	NY	14623							
at 390 Systems Road in the Town of He on or around the Improvements of vario trucks, 5 Altec AM55E aerial devices, 4 "Equipment" and, together with the Imp	ous machinery Terex ATPRO	/, equipme O70 forest	ent and perso ry trucks an	onal property	y toge	ther with 7 A	Altec AT4	1M bucket	
Description of goods and services intended to be exer Goods and services, inclusive of fuel and they continue to constitute personal prope located outside the legal boundaries of the project.	utilities, wheth	ner the god n is used a	ods and serv fter the com	rices are pur pletion of the	e proje	ect, or the ite	em is geo	graphicall	ly
Date project operator or agent appointed (mmddyy) 110122	Date project of agent status		_{yy)} 12	3124		an X in the box i ginal project:	if this is an ε	extension to	X
Estimated value of goods and services that will be exempt from New York State and local sales and use	All Aç ax: 6,8	gents, All I 887,862.0	n Estimated vo 0 use tax exer	alue of New Yor nption provided	k State :	and local sales	and	All Agent 55	its, All I n 1,029.00
Certification: I certify that the above state make these statements with the knowledg felony or other crime under New York Stat	e that willfully	providing	false or frau	ıdulent inforr	matior	n with this do	ocument r	may const	titute a

Executive Director

Date

03-09-2023

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

Ana J. Liss

Signature

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.

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Telephone assistance

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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

HARRIS BEACH

ATTORNEYS AT LAW

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

RACHEL C. BARANELLO, ESQ.
DIRECT: (585) 419-8769
FAX: (585) 419-8816
RBARANELLO@HARRISBEACH.COM

VIA E-MAIL ONLY

April 1, 2024

Mr. Richard Camping, VP or Operations O'Connell Electric Company, Inc. 830 Phillips Road Victor, New York 14564

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

O'Connell Electric Company, Inc. Project located at 390 Systems Drive

in the Town of Henrietta, NY

Dear Dick:

Pursuant to resolutions duly adopted on June 21, 2022 (the "Authorizing Resolution") and January 17, 2023 and March 26, 2024 (collectively, the "Modifying Resolution"; and, together with the Authorizing Resolution, the "Resolutions"), the Agency appointed O'Connell Electric Company, Inc. (the "Company") the true and lawful agent of the Agency to undertake the Project (as defined in that certain Project Agreement, dated as of November 1, 2022, 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 for your project. Please use these forms from this point forward and be sure to send "new" ST-60s to Lori Palmer (lpalmer@harrisbeach.com) 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

Lachel Charanello

RCB/lap

Enc. cc.:

COMIDA

Timothy D. Boldt, Esq.



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

IDA information	
Name of IDA	IDA project number (use OSC numbering system for projects after 1998)
County of Monroe Industrial Development Agency	2602-22-019C
Street address	Telephone number

County of Monroe Industrial Developmer		2602-22-019C						
Street address				Telephone numbe	er			
50 West Main Street, Suite 1150				(585) 753-2	2000			
City	State	ZIP code	9	Email address (o	otional)			
Rochester	NY	14614						
Project operator or agent inform	nation							
Name of IDA project operator or agent				ne box if directly	Employer id	dentification or Socia	al Securit	ty number
0			appointed by t			To:		10
Street address				Telephone numbe	r	Primary operator Yes	_	it? No 🔀
City	State	ZIP code	9	Email address (or	otional)			
Project information								
Name of project								
O'Connell Electric Company, Inc. Project	t							
Street address of project site		nds located	I in the Town	of Henrietta and	occupied by lic	cense or easemer	nt during	a
390 Systems Road**				ties for the bene				,
City	State	ZIP code	9	Email address (or	otional)			
Henrietta (Town)	NY	14623	,					
Purpose of project								
The construction of a two-story approat 390 Systems Road in the Town of I on or around the Improvements of var trucks, 5 Altec AM55E aerial devices, "Equipment" and, together with the Im	Henrietta, Monr ious machinery 4 Terex ATPR	oe County 7, equipme 070 forest	n, New Yorkent and persery trucks ar	14623; togethoonal property t	er with the acogether with	quisition and ins 7 Altec AT41M	stallatio bucket	on in,
Description of goods and services intended to be ex	empted from New Y	ork State an	d local sales ar	nd use taxes				
Goods and services, inclusive of fuel and they continue to constitute personal proplocated outside the legal boundaries of the project.	d utilities, wheth perty or the item	er the god is used a	ods and ser fter the com	vices are purch	project, or the	item is geograp	ohically	y
Date project operator or agent appointed (mmddyy)	Date project of agent status	,	_{yy)} 12		lark an X in the b n original project	ox if this is an exten	ision to	X
Estimated value of goods and services that will be exempt from New York State and local sales and us				alue of New York S	state and local sa	les and All		s, All I n

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		Date	Telephone number (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.

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Telephone assistance

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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.

Note: To	be com	pleted by	the purcha	ser and give	en to the se	eller. Do no	ot use thi	s form to	purchase	motor fuel	or diesel	motor fu	uel exe	empt
from tax	See For	rm FT-12	3. IDA Age	nt or Proiect	Operator I	Exempt Pu	ırchase (Certificate	e for Fuel.					

rom tax. See Form FT-123, IDA Agent or Project Operator Exemp	ot Purchase Certificate for Fi	uel.		
Name of seller	Name of agent or project operat	or		
	O'Connell Electric Comp	any, Inc.		
Street address	Street address			
	830 Phillips Road			
City, town, or village State ZIP code	City, town, or village		State	ZIP code
	Victor		NY	14564
	Agent or project operator sales	ax ID number (see instructions)	
Mark an X in one: Single-purchase certificate Blace To the seller: You must identify the project on each bill and invoice for such purchaser project operator of the IDA was the purchaser.	anket-purchase certificate (v	•		
Project information certify that I am a duly appointed agent or project operator of the named n the following IDA project and that such purchases qualify as exempt from Name of IDA County of Monroe Industrial Development Agency				or services for use
Name of project		IDA project nur	mber (use OSC nu	mber)
O'Connell Electric Company, Inc. Project			2602-22-0 ⁻	19B
Street address of project site **and any lands located in th	e Town of Henrietta and occ	runied by lic		
390 Systems Road** construction or improved by t				ment during
City, town, or village				ZIP code
Henrietta (Town)			NY	14623
Enter the date that you were appointed agent or	Enter the date that agent or	project opera	tor	
project operator (<i>mm/dd/yy</i>) 11 / 01 / 22	status ends (mm/dd/yy)		12 /	′ 31 / 24
Exempt purchases (Mark an X in boxes that apply) A. Tangible personal property or services (other than installed in a qualifying motor vehicle) used to com B. Certain utility services (gas, propane in containers used to complete the project, but not to operate the C. Motor vehicle or tangible personal property install	nplete the project, but not to one of 100 pounds or more, element completed project	operate the o	completed pro	pject
Certification: I certify that the above statements are true, complete, and contains and issue this exemption certificate with the knowledge that this apply to a transaction or transactions for which I tendered this document a may constitute a felony or other crime under New York State Law, punisha	is document provides evidence and that willfully issuing this docuble by a substantial fine and a p	that state and ument with the possible jail se	local sales or e intent to evac entence. I unde	use taxes do not de any such tax erstand that this
document is required to be filed with, and delivered to, the vendor as agen deemed a document required to be filed with the Tax Department for the ps authorized to investigate the validity of tax exclusions or exemptions cla	urpose of prosecution of offense	es. I also und	erstand that the ered on this de	e Tax Department ocument.
Signature of purchaser or purchaser's representative (include title and relationship)			Dat	e
Type or print the name, title, and relationship that appear in the signature hey				

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.

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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

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

Note: To be completed by the purchaser and given to the seller.	Do not use this form to purchase motor fuel or diesel motor fuel exemp
from tax. See Form FT-123, <i>IDA Agent or Project Operator Exer</i>	npt Purchase Certificate for Fuel.

rom tax. See Form FT-123, IDA Agent or Project Operator Exemp			
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)	
	, igoni or project operator cares tar		
Mark an X in one: Single-purchase certificate Bla	anket-purchase certificate (val	id only for the project	listed below)
To the seller: You must identify the project on each bill and invoice for such pure or project operator of the IDA was the purchaser.	chases and indicate on the bill	or invoice that the ID)A or agent
Project information certify that I am a duly appointed agent or project operator of the named n the following IDA project and that such purchases qualify as exempt fro			
County of Monroe Industrial Development Agency Name of project		2A	
O'Connell Electric Company, Inc. Project		0A project number (use OSC -2602-22	,
Character address of a principal site	ne Town of Henrietta and occu		
390 Systems Road** construction or improved by	third parties for the benefit of t	he Project	
City, town, or village Henrietta (Town)		State NY	ZIP code 14623
Enter the date that you were appointed agent or project operator (mm/dd/yy)/	Enter the date that agent or pr status ends (mm/dd/yy)	oject operator	/ 31 / 24
Exempt purchases (Mark an X in boxes that apply) A. Tangible personal property or services (other than installed in a qualifying motor vehicle) used to con B. Certain utility services (gas, propane in container used to complete the project, but not to operate t C. Motor vehicle or tangible personal property instal Certification: I certify that the above statements are true, complete, and of statements and issue this exemption certificate with the knowledge that the apply to a transaction or transactions for which I tendered this document amay constitute a felony or other crime under New York State Law, punisher	rs of 100 pounds or more, elective completed project Illed in a qualifying motor vehicle correct, and that no material informis document provides evidence thand that willfully issuing this document provides the country to the country that willfully issuing this document provides evidence the country that willfully issuing this document provides evidence the country that willfully issuing this document provides evidence the country that willfully issuing this document.	erate the completed particity, refrigeration, on the complete particity, refrigeration, on the complete participant with the intent to expend the complete participant with the intent to expense participant with the expense participant	oroject or steam) I. I make these or use taxes do not yade any such tax
document is required to be filed with, and delivered to, the vendor as ager deemed a document required to be filed with the Tax Department for the ps authorized to investigate the validity of tax exclusions or exemptions classing Signature of purchaser or purchaser's representative (include title and relationship)	nt for the Tax Department for the pourpose of prosecution of offenses	urposes of Tax Law sec . I also understand that ormation entered on this	tion 1838 and is the Tax Department
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
- 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



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

For period ending December 31, _____ (enter year)

S	T-	-3	4	0
			111	10

(1/18)

	Project information	on	
Name of IDA agent/project operator O'Connell Electric Company, Inc.		Employer id	lentification number (EIN)
Street address 830 Phillips Road		Telephone r	number 924-2176
City Victor		State NY	ZIP code 14564
Name of IDA County of Monroe Industrial Development Agency Street address of project site 390 Systems Road	Name of project O'Connell Electric Con	npany, Inc. Project	IDA project number 2602-22-019C
City Henrietta (Town)		State NY	ZIP code 14623
Date project began 110122		Completion date of project 123124	Actual Expected
Total sales and use tax exemptions (actual tax savings; n	not total purchases)		\$
Represer	ntative information	n (not required)	
Authorized representative, if any		Title	
Street address		Telephone r	number
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	ı false or fraudulent inform y a substantial fine and po	nation with this docum ossible jail sentence. I	ent may constitute a felony or
Print name of officer, employee, or authorized representative		Title of person s	signing

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

Date

Mail completed report to:

Signature

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?



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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

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March 26, 2024

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 6556 7460 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:

On behalf of the County of Monroe Industrial Development Agency, I have enclosed, for filing, a *revised* NYS Form ST-60 for **O'Connell Electric Company, Inc.**, 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

Richard Camping



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

IDA project number (use OSC numbering system for projects after 1998)

Mark an X in the box if this is an extension to

an original project:

X

760,070.00

All Agents, All In

2602-22-019C

Telephone number (585) 753-2000

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п	DA	11 11/2	3 + 6	PINA	0 * 1	00
п						

Date project operator or

agent appointed (mmddyy)

Estimated value of goods and services that will be

exempt from New York State and local sales and use tax:

50 West Main Street, Suite 1150

County of Monroe Industrial Development Agency

Name of IDA

Street address

City	State ZIP code		Э	Email address (optional)				
Rochester	NY	NY 14614						
Project operator or agent info	rmation							
Name of IDA project operator or agent			Mark an X in th	e box if directly	Employer id	lentification or Social Sec	curity number	
O'Connell Electric Company, Inc.			appointed by th	e IDA:	16-09506	645		
Street address				Telephone number	L	Primary operator or ag	jent?	
830 Phillips Road				(585) 924-21	76	Yes X	No 🗌	
City	State	ZIP cod	Э	Email address (opti	onal)	II.		
Victor	NY	14564	l.					
Project information								
Name of project								
O'Connell Electric Company, Inc. Proj	ect							
Street address of project site		nds located	l in the Town	of Henrietta and o	ccupied by lic	ense or easement dur	rina	
390 Systems Road**				ties for the benefit			9	
City	State	ZIP cod	е	Email address (opti	onal)			
Henrietta (Town)	NY	14623	3					
Purpose of project			I					
The construction of a two-story app at 390 Systems Road in the Town on on or around the Improvements of trucks, 5 Altec AM55E aerial device "Equipment" and, together with the	of Henrietta, Monr various machinery es, 4 Terex ATPR	oe County , equipme O70 fores	/, New York ent and perse try trucks an	14623; together	with the accept with 7	quisition and installa 7 Altec AT41M buck	ation in, cet	
Description of goods and services intended to be Goods and services, inclusive of fuel a they continue to constitute personal project.	and utilities, wheth operty or the item	ner the goo	ods and serv fter the com	rices are purcha pletion of the pr	oject, or the	item is geographica	ally	

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.

9,500,869.00 use tax exemption provided:

123124

All Agents, All In Estimated value of New York State and local sales and

Date project operator or

agent status ends (mmddyy)

110122

Print name of officer or employee signing on behalf of the IDA	Print title	
Ana J. Liss	Executive Director	
Signature Una Lin	Date Telephone number (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.

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