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December 9, 2021

**VIA E-MAIL ONLY**

Mr. Brad Griggs, Sr. Manager  
Amazon.com Services LLC  
410 Terry Avenue North  
Seattle, Washington 98109

**Re: County of Monroe Industrial Development Agency ("COMIDA")  
Amazon.com Services LLC Project located at 90 Shepard Road and 355  
Paragon Drive; each in the Town of Ogden, New York**

Dear Brad:

Pursuant to your request, enclosed herewith please find documentation which provides for sales tax exemption for your ongoing project referenced above until the date of June 30, 2022. **Please review the enclosed package carefully to ensure full compliance with State sales tax requirements so you do not jeopardize your Company's benefits.**

**You'll want to pay close attention to the Simplified Instructions #2 for the process to have your ST-60 forms signed.**

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

RCB/lap

Enc.

cc.: COMIDA  
Erwin Caban, Esq.

## **NOTICE**

**Please be advised NYS has now required IDAs to recapture from the approved project applicant, excess sales tax savings over and above the amount stated in the original sales tax package.**

**Therefore, please examine the amount of sales tax savings carefully because you (as the approved project applicant) will be required to reimburse NYS for any amount received over and above what was stated on the Form ST-60.**

**If you anticipate that your project sales tax amount will exceed the amount initially anticipated, please contact the Executive Director at COMIDA immediately [(585) 753-2000] whereupon the IDA will consider if a revised Form ST-60 can be issued.**

**\*\*\*VERY IMPORTANT\*\*\* - - PLEASE READ THIS SALES TAX EXEMPTION PACKAGE CAREFULLY, PAYING SPECIAL ATTENTION TO THE EXPIRATION DATE AND APPROVED AMOUNT.**

**The value of the sales tax exemption benefits claimed by the Company must not exceed the amount noted on the ST-60 Form.**

**SIMPLIFIED INSTRUCTIONS**

**AMAZON.COM SERVICES LLC**

December 9, 2021

1. Project Agreement ("Project Agreement") – COPY. Give a copy of fully executed Project Agreement to appointed agents.
2. ST-60 Form which is blank as to "Name of IDA project operator or agent" (Exhibit B to Project Agreement) – MAKE NUMEROUS COPIES OF THIS BLANK FORM. For your self-appointed agents, (A) insert the name, address and tax ID of assigned agent in blank area of form, and (B) place the date you appointed said assigned agent in the 2<sup>nd</sup> set of "boxes" under Project Information where it asks for "Date project operator or agent appointed". Please then submit this form to Lori Palmer via email ([lpalmer@harrisbeach.com](mailto:lpalmer@harrisbeach.com)) for signature by COMIDA. COMIDA will return the signed form to you. Give a copy of this form to the appointed agent, keep a copy for your records and send a copy to the State (address on form) within 30 days of appointment. These directions are to be used by the agent as well when naming sub-agents (if any). ***All agents must have an ST-60 filed with NYS within 30 days of appointment.***
3. Form ST-123 (Exhibit C-1 to Project Agreement) – MAKE NUMEROUS COPIES OF THIS FORM. The Company will use this form to purchase items directly from a vendor. You should fill in the top left side of the form with the respective vendor's name and address and sign and date the bottom of the form. Give a copy of signed form to the vendor and keep a copy for your files.
4. Form ST-123 (Exhibit C-2 to Project Agreement) - MAKE NUMEROUS COPIES OF THIS BLANK FORM – for each agent you appoint, insert the name and address of said agent in the box at the top right; fill in the date you appointed said agent in the box under Project Information where it asks for the date (left side of middle box). Then keep a copy of the form you have filled in for your records and give a copy to your appointed agent. \*\*\*Give a copy of this blank form to appointed agents for them to use when purchasing items from vendors – they should also make numerous copies as they will be required to fill in the vendor's name and address and sign and date the bottom of the form for each of their vendors.
5. Form ST-340 (Exhibit D to Project Agreement) - Must be filled out and mailed by the end of February of each year until the Appointment letter provided by COMIDA expires. Send this form to the State at the address at the bottom of the form, with a copy to COMIDA.
6. Form ST-60 with Direct Appointment box checked (Company's name appears in 2<sup>nd</sup> set of boxes) – keep a copy for your records and use a copy for each direct-vendor purchase. The original has been mailed to the State on your behalf.

**CONTINUED....**

**How to Use the Sales Tax Exemption Package:**



**A. If making a purchase directly from a vendor, you must give the vendor a copy of the Form ST-123 (#3 above) and a copy of the ST-60 initially filed on your behalf by Harris Beach (#6 above). This serves as proof to the vendor that you are exempt from sales tax for this project. The vendor will keep these copies for their files. Remember to keep a copy of the Form ST-123 and a copy of the ST-60 filed on your behalf, in your files.**

**B. When appointing an agent, contractor or subcontractor, you must use the blank Form ST-123 included in this packet (#4 above) [REMEMBER TO MAKE NUMEROUS COPIES OF THIS FORM AS YOU MAY APPOINT MANY AGENTS AND WILL NEED TO DO THIS FOR EACH], fill in the name and address of each agent in the box at the top right of the form and fill in the date of appointment of said agent (bottom left side of middle box).**

**(i) The agent will then use this form [AGENT WILL NEED TO MAKE NUMEROUS COPIES OF THIS FORM AS WELL] when purchasing items directly from vendors by filling in the top left box with the vendor's name and address and signing the bottom of the form. Agents should keep a copy of each ST-123 form they give so they can have for future reference.**

**C. When appointing an agent, contractor or subcontractor, you must fill in the middle section (appearing blank at this time) of the Form ST-60 included in this packet (#2 above), with the agent's, contractor's or subcontractor's information, including their Tax ID number. You must then send the form to Lori Palmer for signature by the Agency. The Agency will sign each form and return to Lori who will then send the signed form to you and then you must mail a copy of this completed form to NYS at the address on that form. This must be done for each agent, contractor or subcontractor you appoint within thirty (30) days of the appointment of said agent. Give your agent, contractor or subcontractor a copy of what you file and keep a copy for your files. You should make extra copies of this blank ST-60 with the middle section blank for future use.**

**D. When your agent, contractor or subcontractor is purchasing directly from a vendor, they must give the vendor a copy of the Form ST-123 the agent/contractor/subcontractor has filled in for that respective vendor (see B(i) above). This Form ST-123 should be the only proof the vendor needs that your agent, contractor or subcontractor is exempt from sales tax for this project. Your agent, contractor or subcontractor should keep copies of these forms for their files and future use.**



## PROJECT AGREEMENT

THIS PROJECT AGREEMENT (hereinafter, the "Project Agreement"), is made as of the 9<sup>th</sup> day of December, 2021, by and between the **COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY**, a public benefit corporation of the State of New York, with offices at 50 West Main Street, Rochester, New York 14614 (the "Agency"), and **AMAZON.COM SERVICES LLC**, a Delaware limited liability company with offices at 410 Terry Avenue North, Seattle, Washington 98109 (the "Company").

### WITNESSETH:

WHEREAS, the Agency was created by Chapter 55 of the Laws of 1972 of the State of New York pursuant to Title I of Article 18-A of the General Municipal Law of the State of New York (collectively, the "Act") as a body corporate and politic and as a public benefit corporation of the State of New York (the "State"); and

WHEREAS, the USRE Rochester, LLC ("USRE Rochester") has submitted an application (the "Application") to the Agency requesting the Agency's assistance with respect to a certain project (the "Project") consisting of: (A) the acquisition of a leasehold interest in an approximately 71-acre parcel of land located at 90 Shepard Road and 355 Paragon Drive in the Town of Ogden, New York 14624 (the "Land"); (B) the construction on the Land of an approximately 280,000 square-foot building, related infrastructure (site work, utilities, roadway improvements and landscaping) and associated exterior improvements (parking and loading areas, sidewalks, lighting and signage) (collectively, the "Improvements"); and (C) the acquisition and installation therein, thereon or thereabout by USRE Rochester and the Company of certain material handling equipment, machinery, equipment and related personal property, except equipment shall not include any personal property or equipment conveyed or transferred to the Agency by a separate Bill of Sale from the Company pursuant to this Project Agreement (the "Equipment" and, together with the Land and the Improvements, the "Facility"); for use by the Company, as a sortation/distribution facility; and

WHEREAS, by Resolution adopted on March 23, 2021 (the "Resolution"), the Agency authorized the Company to act as its agent for the purposes of undertaking the Project, subject to the Company entering into this Project Agreement; and

WHEREAS, by the Resolution, the Agency approved certain financial assistance for the benefit of the Company in connection with the Project consisting of an exemption from all New York State and local sales and use tax for purchases and rentals related to the Project with respect to the qualifying personal property included in or incorporated into the Facility or used in the acquisition, construction or equipping of the Facility (the "Financial Assistance"); and

WHEREAS, pursuant to and in accordance with Sections 859-a and 874 of the Act, the Agency requires, as a condition and as an inducement for it to provide any Financial Assistance, that the Company enter into this Project Agreement for the purposes of, among other things, to govern the administration of and provide assurances with respect to the provision and recapture of said Financial Assistance upon the terms herein set forth; and

WHEREAS, this Agreement sets forth the terms and conditions under which Financial Assistance shall be provided to the Company; and

WHEREAS, no agency appointment of the Company or any subagent thereof, nor any amount of Financial Assistance shall be provided to the Company by the Agency prior to the date of this Project Agreement.

NOW THEREFORE, in consideration of the covenants herein contained and other good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, it is mutually agreed as follows:

## ARTICLE I. DEFINITIONS

Section 1.1      Definitions of Terms.    The words and terms as used in this Project Agreement shall have the same meanings as used in **Schedule A** attached hereto and made a part hereof, unless the context or use indicates another or different meaning or intent.

## ARTICLE II. REPRESENTATIONS AND COVENANTS

Section 2.1      Representations and Covenants of the Company.    The Company makes the following representations and covenants in order to induce the Agency to proceed with the Project/Facility:

(a)      The Company is a limited liability company formed, validly existing and in good standing under the laws of the State of Delaware, is authorized to conduct business in the State of New York, has the authority to enter into this Project Agreement, and has duly authorized the execution and delivery of this Project Agreement.

(b)      Neither the execution and delivery of this Project Agreement, the consummation of the transactions contemplated hereby nor the fulfillment of or compliance with the provisions of this Project Agreement will conflict with or result in a breach of any of the terms, conditions or provisions of any restriction or any agreement or instrument to which the Company is a party or by which it is bound, or will constitute a default under any of the foregoing, or result in the creation or imposition of any lien of any nature upon any of the property of the Company under the terms of any such instrument or agreement.

(c)      The Facility and the operation thereof will conform in all material respects with all applicable zoning, planning, and building laws and regulations of governmental authorities having jurisdiction over the Facility, and the Company shall defend, indemnify and hold the Agency harmless from any liability or reasonable out of pocket expenses resulting from any failure by the Company to comply with the provisions of this Section 2.1(c).

(d)      There is no action, suit, proceeding, inquiry or investigation, at law or in equity, before or by any court, public board or body pending or, to the actual knowledge of the Company, threatened in writing against or affecting the Company, to which the Company is a party, and in



which an adverse result would in any way diminish or adversely impact the Company's ability to fulfill its obligations under this Project Agreement.

(e) The Company covenants that the Facility will comply in all material respects with all environmental laws and regulations, and, except in compliance with environmental laws and regulations, (i) that no pollutants, contaminants, solid wastes, or toxic or hazardous substances will be stored, treated, generated, disposed of, or allowed to exist on the Facility, (ii) that the Company will take all reasonable and prudent steps to prevent an unlawful release of hazardous substances onto the Facility or onto any other property, (iii) that no asbestos will be incorporated into or disposed of on the Facility, (iv) that no underground storage tanks will be located on the Facility, and (v) that no investigation, order, agreement, notice, demand or settlement with respect to any of the above is threatened in writing, or in existence. The Company upon receiving any information or notice contrary to the representations contained in this Section 2.1(e) shall reasonably promptly notify the Agency in writing with full details regarding the same. The Company hereby releases the Agency from liability with respect to, and agrees to defend, indemnify, and hold harmless the Agency, its executive director, directors, members, officers, employees, agents (other than the Company), representatives, successors, and assigns from and against any and all claims, demands, damages, costs, orders, liabilities, penalties, and expenses (including reasonable attorneys' fees) related in any way to any violation of the covenants or failure to be accurate of the representations contained in this Section 2.1(e). In the event the Agency in its reasonable discretion deems it necessary to perform due diligence with respect to any of the above, or to have an environmental audit performed with respect to the Facility, the Company agrees to pay the expenses of same to the Agency within ten (10) business days following written demand.

(f) Any personal property acquired by the Company in the name of the Agency shall be located in Monroe County, except for temporary periods during ordinary use.

(g) The Company acknowledges and agrees that the Agency shall not be liable, either directly or indirectly or contingently, upon any such contract, agreement, invoice, bill or purchase order in any manner and to any extent whatsoever (including payment or performance obligations), and the Company shall be the sole party liable thereunder.

(h) The Company covenants and agrees that at all times, it will (i) maintain its existence and not dissolve, (ii) continue to be a limited liability company subject to service of process in the State and either organized under the laws of the State, or organized under the laws of any other state of the United States and duly qualified to do business in the State, (iii) not liquidate, wind-up or dissolve or otherwise sell, assign, or dispose of all or substantially all of its property, business or assets.

(i) The Company confirms and acknowledges that as of the date hereof, the Company, as owner, occupant, or operator of the Project receiving Financial Assistance from the Agency in connection with the Project, is in substantial compliance with all applicable local, state and federal tax, worker protection and environmental laws, rules and regulations in relation to the Project. The Company agrees that it will, throughout the term of this Project Agreement, promptly comply in all material respects with all statutes, codes, laws, acts, ordinances, orders, judgments, decrees, injunctions, rules, regulations, permits, licenses, authorizations, directions and



requirements of all federal, state, county, municipal and other applicable laws. Notwithstanding the foregoing, the Company may in good faith contest the validity of the applicability of any requirement of the nature referred to this Section 2.1(i). In such event, the Company may withhold compliance with the requirement or requirements so contested during the period of such contest and any appeal therefrom and the Company shall endeavor to notify the Agency of the same.

### ARTICLE III. GENERAL

Section 3.1 Purpose of Project. The purpose of the Financial Assistance with respect to the Project is to promote, develop, encourage and assist in the acquiring, constructing, reconstructing, improving, maintaining, equipping and furnishing of the Facility, to advance job opportunities, health, general prosperity and economic welfare of the people of Monroe County, New York, and to specifically promote the investment commitment, employment commitment, and other commitments of the Company contained herein and in the Company's Application.

Section 3.2 Term. Unless terminated earlier pursuant to its terms, this Project Agreement shall be effective as of the date hereof and remain in effect until June 30, 2022, after which this Project Agreement shall terminate; provided, however, that the Agency may extend the Company's agent appointment at its reasonable discretion upon the written request of the Company if such activities and improvements are not completed by such time, and further provided that the Agency shall not unreasonably withhold, condition or delay its consent to the extension of such appointment. The Company has the right to terminate this Project Agreement for any reason or no reason by delivering notice to the Agency at least thirty (30) business days prior to the desired termination date.

Section 3.3 Assignment. (a) This Project Agreement may not be assigned in whole or part without the prior written consent of the Agency, which shall not be unreasonably withheld, conditioned or delayed.

Notwithstanding the foregoing, the Agency hereby consents to (a) the assignment of this Project Agreement to a Related Person of the Company (as that term is defined in subparagraph (C) of paragraph three of subsection (b) of section four hundred sixty-five of the Internal Revenue Code of 1986, as amended, hereinafter "Related Person"), (b) the sublease of the Facility to a Related Person, (c) the sublease of the Facility to the Company, and (d) an assignment of this Project Agreement to a mortgagee or lender or their respective designee in connection with a foreclosure or deed in lieu of foreclosure of a related mortgage.

The Agency also hereby consents to any assignment if the following conditions are satisfied:

- (i) unless approved by the Agency, no assignment shall relieve the Company from primary liability for any of its obligations hereunder unless (a) the Facility has been completed and (b) the Company and an affiliate or successor thereto remains a subtenant in the Facility;
- (ii) the assignee shall assume the obligations of the Company hereunder;

(iii) the Company shall, within ten (10) days after the delivery thereof, furnish or cause to be furnished to the Agency a true and complete copy of such assignment; and

(iv) the Facility shall continue to constitute a "project" as such quoted term is defined in the Act.

(b) Any other such assignment or sublease is subject to the review and approval by the Agency and its counsel (at no cost to the Agency; any such cost to be paid by the Company, including reasonable attorneys' fees), and shall contain such terms and conditions as reasonably required by the Agency and its counsel.

#### ARTICLE IV. FINANCIAL ASSISTANCE AND RECAPTURE OF BENEFITS

Section 4.1 In accordance with the Resolution and the Cost-Benefit Analysis (or such other equivalent document or report, as determined by the Agency) (the "CBA"), attached hereto as **Exhibit A**, disclosed by the Agency at its public hearing for the Project (the "Public Hearing"), the Company further covenants, with respect to the Sales Tax Exemption, that it shall comply with this Project Agreement, specifically, but not limited to, Section 4.3 hereof.

Section 4.2 Reserved.

Section 4.3 Sales Tax Exemption.

(a) The Agency hereby appoints and confirms its appointment of the Company as the true and lawful agent of the Agency to undertake the Project. Such appointment was made by the Agency pursuant to the Resolution.

(b) The Company, as agent of the Agency, will undertake the Project. The Company hereby agrees to limit its activities as agent of the Agency under the authority of the Resolution to acts reasonably related to the acquisition, construction and equipping of the Facility. The right of the Company to act as agent of the Agency shall expire on the earlier of (x) the final completion of the Project, or (y) **June 30, 2022** ("Termination Date"); provided, however, that the Agency may extend the Company's agent appointment at its reasonable discretion upon the written request of the Company if such activities and improvements are not completed by such time, and further provided that the Agency shall not unreasonably withhold, condition or delay its consent to the extension of such appointment.

(c) Agency's Exempt Status. The Agency constitutes a corporate governmental agency and a public benefit corporation under the laws of the State of New York, and therefore, in the exercise of its governmental functions, is exempt from the imposition of Sales and Use Taxes. As an exempt governmental entity, no exempt organization identification number has been issued to the Agency nor is one required.

(d) Scope of Authorization of Sales Tax Exemption. The Agency hereby authorizes the Company, subject to the terms and conditions of this Project Agreement, to act as its agent in connection with the Project for the purpose of effecting purchases and leases of certain items so that such purchases and leases are exempt from the imposition of Sales and Use Taxes.



The Agency's authorization with respect to such Sales Tax Exemption provided to the Company and its Agents pursuant to this Project Agreement shall be subject to the following limitations:

(i) The Sales Tax Exemption shall be effective only for a term commencing on the date hereof and expiring upon the earliest of (A) the termination of this Project Agreement, (B) the Termination Date, (C) failure of the Company to file Form ST-340, as described in Section 4.5(g) below, (D) the termination of the Sales Tax Exemption authorization pursuant to Section 6.2 hereof or (E) the date upon which the Company received the Maximum Sales Tax Exemption.

(ii) The Sales Tax Exemption authorization set forth herein shall automatically be suspended upon written notice to the Company that there is an Event of Default under this Project Agreement until such Event of Default is cured as provided in this Project Agreement.

(iii) The Sales Tax Exemption authorization shall be subject to all of the terms, conditions and provisions of this Project Agreement.

(iv) The Sales Tax Exemption shall only be utilized for items which shall be purchased, incorporated, completed or installed for use only by the Company, its tenants, and subtenants at the Facility or in connection with the Project (and not with any intention to sell, transfer or otherwise dispose of any such item to a person as shall not constitute the Company), it being the intention of the Agency and the Company that the Sales Tax Exemption shall not be made available with respect to any item unless such item is used solely by the Company at the Facility or in connection with the Project.

(v) The Sales Tax Exemption shall not be used to benefit any person or entity other than the Company, without the prior written consent of the Agency; provided, however, that it shall not be deemed a violation of this provision if a subtenant at the Facility indirectly benefits from the reduction in the costs of constructing the Facility.

(vi) By execution by the Company of this Project Agreement, the Company agrees to accept the terms hereof and represents and warrants to the Agency that the use of the Sales Tax Exemption by the Company or by any Agent is strictly for the purposes stated herein.

(vii) Upon the Termination Date, the Company and each Agent shall cease being agents of the Agency, and the Company shall immediately notify each Agent in writing of such termination.

(viii) The Company agrees that the aggregate amount of Sales Tax Exemption realized by the Company and by all Agents of the Company, if any, in connection with the Facility shall not exceed in the aggregate the Maximum Sales Tax Exemption.



Section 4.4      Procedures for Appointing Subagents. If the Company desires to seek the appointment of a contractor, a subcontractor or other party to act as the Agency's agent, including, but not limited to, the individuals and entities described on Schedule B attached hereto (a "Subagent") for the purpose of effecting purchases which are eligible for the Sales Tax Exemption pursuant to authority of this Project Agreement, it must complete the following steps:

(i)      The Company shall have the right to amend Schedule B hereto from time to time and shall be solely responsible for maintaining an accurate list of all parties acting as agent for the Agency. The Company's right to appoint Subagents is expressly conditioned upon updating Schedule B attached hereto, along with, for each Subagent, the Company's completion and submission of Form ST-60 to the Agency, attached hereto as Exhibit B. An Authorized Representative of the Agency must sign the Form ST-60 and return the same to the Company. Following receipt of the signed Form ST-60, the Company must file, with NYS, such Form ST-60 within thirty (30) days of the date that the Agency appoints a project operator or other person or entity to act as a Subagent of the Agency for purposes of extending the Sales Tax Exemption to such Subagent. The Company acknowledges and agrees that it shall be the Company's sole and exclusive responsibility to file a completed Form ST-60 with respect to any Subagent and the failure to timely do so could result in an Event of Default and Recapture Event (as hereinafter defined).

(ii)      The Company shall ensure that each Subagent shall observe and comply with the terms and conditions of this Project Agreement.

(iii)      Form ST-60 Not an Exemption Certificate. The Company acknowledges that the executed Form ST-60 designating the Company or any Subagent as an agent of the Agency shall not serve as a Sales Tax Exemption certificate or document. Neither the Company nor any other Subagent may tender a copy of the executed Form ST-60 to any person required to collect sales or use tax as a basis to make such purchases exempt from tax. No such person required to collect sales or use taxes may accept the executed Form ST-60 in lieu of collecting any tax required to be collected. THE CIVIL AND CRIMINAL PENALTIES FOR MISUSE OF A COPY OF FORM ST-60 AS AN EXEMPTION CERTIFICATE OR DOCUMENT OR FOR FAILURE TO PAY OR COLLECT TAX SHALL BE AS PROVIDED BY LAW. IN ADDITION, THE USE BY A SUBAGENT, THE COMPANY, OR OTHER PERSON OR ENTITY OF SUCH FORM ST-60 AS AN EXEMPTION CERTIFICATE OR DOCUMENT SHALL BE DEEMED TO BE, UNDER ARTICLES TWENTY EIGHT AND THIRTY SEVEN OF THE NEW YORK STATE TAX AND FINANCE LAW (THE "TAX LAW"), THE ISSUANCE OF A FALSE OR FRAUDULENT EXEMPTION CERTIFICATE OR DOCUMENT WITH THE INTENT TO EVADE TAX.

(iv)      Form ST-123 Requirement. As an agent of the Agency, the Company agrees that it will, and will cause each Subagent to, present to each seller or vendor a completed and signed Form ST-123, attached hereto as Exhibit C-1, for each contract, agreement, invoice, bill or purchase order entered into by the Company or by any Subagent, as agent for the Agency, for the purpose of undertaking the Project. Form



ST-123 requires that each seller or vendor accepting Form ST-123 identify the Facility on each bill or invoice for purchases and indicate on the bill or invoice that the Agency or Subagent or Company, as project operator of the Agency, was the purchaser. For the purposes of indicating who the purchaser is, each bill or invoice should state, "I, [NAME OF COMPANY OR SUBAGENT], certify that I am a duly appointed agent of the COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY and that I am purchasing the tangible personal property or services for use in the Amazon.com Services LLC Project located at 90 Shepard Road and 355 Paragon Drive in the Town of Ogden, New York 14624, IDA Project Number 2602-21-019A". For convenience purposes, in the instance where the vendor does not print on each invoice the acknowledgment as described in the prior sentence, an "Invoice Rider" (a copy of which is attached hereto as **Exhibit C-3**) can be utilized for record keeping purposes. The Company shall retain copies of all such contracts, agreements, invoices, bills and purchase orders for a period of not less than six (6) years from the date thereof. For each Subagent the Form ST-123 shall be completed as follows: (i) the "Project Information" section of Form ST-123, attached hereto as **Exhibit C-2**, should be completed using the name and address of the Facility as indicated on the Form ST-60 used to appoint the Subagent; and (ii) the date that the Subagent was appointed as indicated on the Form ST-60.

All contracts entered into by the Company and all Subagents thereof as agent for the Agency shall include the language contained within **Schedule C** attached hereto. **Failure by the Company and/or any Subagent thereof to include such language may disqualify the agent status and Sales Tax Exemption derived by virtue of this Project Agreement. The Company, for itself and on behalf of all duly appointed Subagents, hereby agrees that all contracts entered into by the Company and any Subagents thereof shall be available to the Agency for inspection and confirmation of the foregoing mandatory language.**

Section 4.5      **Form ST-340 Filing Requirement.** The Company shall annually file, on or before February 15<sup>th</sup> of each year in which the sales tax exemption is in place, a statement with the State Department of Taxation and Finance (the "Commissioner") and the Agency on form "Annual Report of Sales and Use Tax Exemptions" (NYS Form ST-340, a copy of which is attached hereto as **Exhibit D**) regarding the value of Sales Tax Exemption the Company and its Subagents, if any, have claimed pursuant to the agency conferred on the Company with respect to the Project in accordance with General Municipal Law Section 874(8). **Please note, the Company is to report only the Sales Tax Exemption derived as a result of the Agency's participation in the Project and not those received as a result of other available State exemptions. For the avoidance of doubt, other State exemptions, which the Company should not report on its NYS Form ST-340, include, but are not limited to, exemptions available to certain manufacturers or those exemptions that apply to capital improvements.** The Company understands and agrees that the failure to file such annual statement will result in the removal of the Company's authority to act as agent for the Agency and/or Recapture of Agency Benefits as described in Section 4.8 hereof.



Section 4.6      GML Provisions Relating to Sales Tax Savings.

(a) The Company covenants and agrees to comply, and to cause each of its contractors, subcontractors, Subagents, persons or entities to comply, with the requirements of GML Sections 875(1) and (3) (the "GML Provisions"), as such provisions may be amended from time to time. In the event of a conflict between the other provisions of this Project Agreement and the GML Provisions, the GML Provisions shall control.

(b) The Company acknowledges and agrees that pursuant to GML Section 875(3), the Agency shall have the right to recover, recapture, receive, or otherwise obtain from the Company, Sales Tax Savings taken or purported to be taken by the Company, any Subagent or any other person or entity acting on behalf of the Company to which the Company is not entitled or which are in excess of the Maximum Sales Tax Exemption or which are for property or services not authorized or taken in cases where the Company, any Subagent or any other person or entity acting on behalf of the Company failed to comply with a material term or condition to use property or services in the manner required by this Project Agreement. The Company shall cooperate, and shall require each Subagent and any other person or entity acting on behalf of the Company to cooperate, with the Agency in its efforts to recover, recapture, receive, or otherwise obtain such Sales Tax Savings and shall promptly pay over any such amounts to the Agency or any other entity that it requests to receive the Sales Tax Savings. The failure to pay over such amounts to such recipient shall be grounds for the Commissioner to assess and determine Sales and Use Taxes due from the Company under Article 28 of the Tax Law, together with any relevant penalties and interest due on such amounts.

Subject to the provisions of Section 4.6(b) above, in the event that the Company or any Subagent shall utilize the Sales Tax Exemption in willful violation of the provisions of this Project Agreement, the Company shall promptly deliver notice of same to the Agency, and the Company shall, upon demand by the Agency, pay to or at the direction of the Agency a return of sales or use tax exemptions in an amount equal to all such unauthorized Sales Tax Savings together with interest at the rate of twelve percent (12%) per annum compounded daily from the date and with respect to the dollar amount for which each such unauthorized Sales Tax Exemption was availed of by the Company or any Subagent (as applicable).

(c) Upon request by the Agency with reasonable notice to the Company, the Company shall make available at reasonable times to the Agency and/or the Independent Accountant all such books, records, contracts, agreements, invoices, bills or purchase orders of the Company and any Subagent as reasonably sufficient to verify the Company's obligations under this Project Agreement; provided that such inspection must take place at the Facility and must (i) not be disruptive to the Company's or any Subagent's business and must take place at a mutually agreed time during the Company's and the Subtenant's normal business hours; and (ii) take place on at least thirty (30) days' prior written notice. In lieu of an inspection at the Facility, the Company and any Subagent may provide such materials to the Agency in an electronic format reasonably acceptable to the Company. Notwithstanding the foregoing or any other provision of this Project Agreement, the Company shall not be required to disclose, permit the inspection of or examination of, or discuss, any document, information or other matter that (a) constitutes trade secrets or proprietary information, (b) in respect of which disclosure is prohibited by law or any



binding agreement, or (c) is subject to attorney-client or similar privilege, employee privacy or constitutes attorney work product.

Section 4.7        Reserved.

Section 4.8        Recapture of Agency Benefits.

(a)     It is understood and agreed by the parties hereto that the Agency is entering into this Project Agreement in order to provide the Financial Assistance to the Company for the Facility and to accomplish the public purposes of the Act. In consideration therefor, the Company hereby agrees as follows:

(i)     If there shall occur a Recapture Event (as defined below) within the first (1<sup>st</sup>) or second (2<sup>nd</sup>) year after the completion of the Facility (the "Completion Date"), the Company shall pay to the Agency, or to the State, if so directed by the Agency (except as otherwise specified below) as a return of public benefits conferred by the Agency, one hundred percent (100%) of the Recaptured Benefits (as defined below).

(ii)    If there shall occur a Recapture Event during the third (3<sup>rd</sup>) year after the Completion Date, the Company shall pay to the Agency, or to the State of New York, if so directed by the Agency (except as otherwise specified below) as a return of public benefits conferred by the Agency, ninety percent (90%) of the Recaptured Benefits;

(iii)   If there shall occur a Recapture Event during the fourth (4<sup>th</sup>) year after the Completion Date, the Company shall pay to the Agency, or to the State of New York, if so directed by the Agency (except as otherwise specified below) as a return of public benefits conferred by the Agency, eighty percent (80%) of the Recaptured Benefits;

(iv)    If there shall occur a Recapture Event during the fifth (5<sup>th</sup>) year after the Completion Date, the Company shall pay to the Agency, or to the State of New York, if so directed by the Agency (except as otherwise specified below) as a return of public benefits conferred by the Agency, seventy percent (70%) of the Recaptured Benefits; and

(v)     If there shall occur a Recapture Event during the sixth (6<sup>th</sup>) year after the Completion Date, the Company shall pay to the Agency, or to the State of New York, if so directed by the Agency (except as otherwise specified below) as a return of public benefits conferred by the Agency, sixty percent (60%) of the Recaptured Benefits; and

(vi)    If there shall occur a Recapture Event during the seventh (7<sup>th</sup>) year after the Completion Date, the Company shall pay to the Agency, or to the State of New York, if so directed by the Agency (except as otherwise specified below) as a return of public benefits conferred by the Agency, fifty percent (50%) of the Recaptured Benefits;

(vii) If there shall occur a Recapture Event during the eighth (8<sup>th</sup>) year after the Completion Date, the Company shall pay to the Agency, or to the State of New York, if so directed by the Agency (except as otherwise specified below) as a return of public benefits conferred by the Agency, forty percent (40%) of the Recaptured Benefits; and

(viii) If there shall occur a Recapture Event during the ninth (9<sup>th</sup>) year after the Completion Date, the Company shall pay to the Agency, or to the State of New York, if so directed by the Agency (except as otherwise specified below) as a return of public benefits conferred by the Agency, thirty percent (30%) of the Recaptured Benefits; and

(ix) If there shall occur a Recapture Event during the tenth (10<sup>th</sup>) year after the Completion Date, the Company shall pay to the Agency, or to the State of New York, if so directed by the Agency (except as otherwise specified below) as a return of public benefits conferred by the Agency, twenty percent (20%) of the Recaptured Benefits; and

(x) If there shall occur a Recapture Event during the eleventh (11<sup>th</sup>) year after the Completion Date, the Company shall pay to the Agency, or to the State of New York, if so directed by the Agency (except as otherwise specified below) as a return of public benefits conferred by the Agency, ten percent (10%) of the Recaptured Benefits; and

(xi) If there shall occur a Recapture Event during the twelfth (12<sup>th</sup>) year after the Completion Date or thereafter, the Company shall not be obligated to pay to the Agency, or to the State of New York, any of the Recaptured Benefits.

(b) The term "Recaptured Benefits" shall mean all direct monetary benefits, tax exemptions and abatements and other financial assistance, if any, derived solely from the Agency's participation in the transaction contemplated by this Project Agreement, including, but not limited to, the amount equal to 100% of the Sales Tax Savings realized by or for the benefit of the Company, including any savings realized by any Subagent, which Recaptured Benefits from time to time shall upon the occurrence of a Recapture Event in accordance with the provisions of Section 4.8(c) below and the declaration of a Recapture Event by notice from the Agency to the Company be payable directly to the Agency or the State of New York if so directed by the Agency within ten (10) days after the date of such notice.

Notwithstanding anything to the contrary in this Project Agreement, the Company shall not be liable for: (a) any indirect, reliance, exemplary, incidental, speculative, punitive, special, consequential or similar damages that may arise in connection with this Project Agreement, (b) any lost or foregone tax revenues, or (c) any damages, liabilities, fees, costs, expenses, penalties, diminishments in value, losses or payments (including any lost or foregone tax revenues) that exceed, in the aggregate, the lessor of (i) an amount equal to the Sales Tax Savings realized by or for the benefit of the Company, including any savings realized by any Subagent or (ii) \$20,000,000.



(c) The term "Recapture Event" shall mean any of the following events:

(i) The occurrence and continuation of an Event of Default under this Project Agreement which remains uncured beyond any applicable notice and/or grace period, if any, provided hereunder; or

(ii) The Project shall cease to be a "Project" within the meaning of the Act as in effect on the date hereof, through the act of omission of the Company; provided that upon written notice to the Company, the Company shall have thirty (30) days to cure; or

(iii) In connection with the Project, the Company receives Sales Tax Savings in connection with property or services not authorized by the Agency as part of the Project. It is further provided that receipt of such Sales Tax Savings shall not constitute a Recapture Event if the Company repays such Sales Tax Savings within thirty (30) days following the Company's receipt of written notice and request for repayment from the Agency; or

(iv) The Company receives Sales Tax Savings in connection with the Project in excess of the Maximum Sales Tax Exemption; provided, however, that the foregoing shall constitute a Recapture Event with respect to such excess Sales Tax Savings only. It is further provided that receipt of such Sales Tax Savings shall not constitute a Recapture Event if the Company repays such Sales Tax Savings within thirty (30) days following the Company's receipt of written notice and request for repayment from the Agency. It is further provided that failure to repay the Sales Tax Savings within thirty (30) days following the Company's receipt of written request for such repayment shall constitute a Recapture Event with respect to all Recapture Benefits; or

(v) The Company has made a material false or misleading statement, or omitted any information which, if included, would have rendered any information in the application or supporting documentation false or misleading in any material respect, on its application for Financial Assistance; or

(vi) Failure of the Company to file a copy of the Form ST-340 with the Agency in compliance with Section 4.5 hereof; or

(vii) Failure of the Company to create or cause to be maintained the number of full-time equivalent ("FTE") jobs at the Facility as provided in the PILOT Agreement, which failure is not reflective of the business conditions of the Company or the subtenants of the Company, including, without limitation, loss of major sales, revenues, distribution or other adverse business developments and/or local, national or international economic conditions, trade issues or industry wide conditions.

In order to certify and verify the foregoing, the Company shall provide annually, to the Agency, a certified statement and documentation: (i) enumerating the full-time equivalent jobs retained and the full-time equivalent jobs created as a result of the Financial Assistance, by



category, including full-time equivalent independent contractors or employees of independent contractors that work at the project location, (ii) indicating that the salary and fringe benefit averages or ranges for categories of jobs retained and jobs created that was provided in the Application for Financial Assistance is still accurate and if it is not still accurate, providing a revised list of salary and fringe benefit averages or ranges for categories of jobs retained and jobs created, and (iii) such other information, as so requested from time to time, to enable the Agency to assess the progress of the Project toward achieving the investment, job retention, job creation, or other objectives of the Project indicated in the Application for Financial Assistance.

(d) In the event any payment owing by the Company under this Section shall not be paid upon demand of the Agency, such payment shall bear interest from the date of such demand at a rate equal to one percent (1%) plus the Prime Rate, but in no event at a rate higher than the maximum lawful prevailing rate, until the Company shall have made such payment in full, together with such accrued interest to the date of payment, to the Agency (except as otherwise specified above).

(e) The Agency shall be entitled to deduct all reasonable out of pocket expenses of the Agency, including, without limitation, reasonable legal fees, incurred with the recovery of all amounts due under this Section 4.8, from amounts received by the Agency pursuant to this Section 4.8.

## ARTICLE V. INSURANCE

Section 5.1      Insurance Required.      Effective as of the date hereof and until the expiration or termination of the right of the Company to act as agent of the Agency hereunder, the Company shall maintain, or cause to be maintained by its subtenant, subagent or subcontractors, certain insurance against such risks and for such amounts as are customarily insured against by businesses of like size and type, and paying, as the same become due and payable, all premiums in respect thereto, including, but not necessarily limited to:

(a) Insurance against loss or damage by fire, lightning and other casualties, with a uniform standard extended coverage endorsement, such insurance to be in an amount not less than the full replacement value of the Facility, exclusive of excavations and foundations, as determined by a recognized appraiser or insurer selected by the Company; or as an alternative to the foregoing, the Company may insure the Facility under a blanket insurance policy or policies covering not only the Facility but other properties as well, provided a periodic appraisal is performed and provided to the Agency.

(b) Workers' compensation insurance, disability benefits insurance, and each other form of insurance which the Agency or the Company is required by law to provide, covering loss resulting from injury, sickness, disability or death of employees of the Company who are located at or assigned to the Facility.

(c) Insurance against loss or losses from liabilities imposed by law or assumed in any written contract (including the contractual liability assumed by the Company under Section 7.1 hereof) and arising from personal injury and death or damage to the property of others caused

by any accident or occurrence, with limits of not less than **\$1,000,000** per accident or occurrence on account of personal injury, including death resulting therefrom, **\$1,000,000** per accident or occurrence on account of damage to the property of others, excluding liability imposed upon the Company by any applicable workers' compensation law; and a blanket excess liability policy in the amount not less than **\$3,000,000**, protecting the Company against any loss or liability or damage for personal injury or property damage. Such primary general liability insurance may have a \$500,000 self-insured retention and such excess liability policy may have a commercially reasonable deductible.

(d) Notwithstanding anything in this Project Agreement to the contrary but with the prior consent of the Agency, the Company may elect to self-insure some or all of the risks covered by the insurance that the Company are otherwise obligated to maintain under the terms of this Project Agreement and, accordingly, not to maintain the policies that are otherwise required hereunder. All amounts paid or required to be paid and all losses or damages resulting from risks for which Subtenant elects to self-insure will not limit any of the Company's indemnification obligations under this Project Agreement. The Company's memorandum of insurance, a copy of which the Company has provided to the Agency, satisfies the obligations contained in Sections 5.1 and 5.2 hereof.

Section 5.2      Additional Provisions Respecting Insurance. (a) **All insurance required by Section 5.1 hereof shall name the Agency as an additional insured.** All insurance shall be procured and maintained in financially sound and generally recognized responsible insurance companies selected by the Company and authorized to write such insurance in the State. Such insurance may be written with deductible amounts comparable to those on similar policies carried by other companies engaged in businesses similar in size, character and other respects to those in which the Company is engaged. All policies evidencing such insurance shall provide (i) for payment of the losses of the Company and the Agency as their respective interest may appear, and (ii) that the insurance company shall endeavor to give thirty (30) days' prior written notice or such other notice as the policy provides for, of the cancellation thereof to the Company and the Agency.

(b) All such certificates of insurance of the insurers indicating that such insurance is in force and effect, and all policies (if applicable), shall be deposited with the Agency on the date hereof. Prior to the expiration of any such policy evidenced by said certificates, the Company shall furnish the Agency with evidence that the policy has been renewed or replaced or is no longer required by this Project Agreement.

## ARTICLE VI. EVENTS OF DEFAULT AND REMEDIES

Section 6.1      The following shall each be "Events of Default" under this Project Agreement:

(a) the failure by the Company to observe and perform any covenant contained in Sections 2.1(e), 2.1(h), 2.1(i), 4.3, 4.5, 4.6, 5.1, 5.2, 7.1 and 7.6 hereof;

(b) the failure by the Company to pay the Recaptured Benefits on the date due;



- (c) the occurrence and continuation of a Recapture Event;
- (d) reserved;

(e) the dissolution or liquidation of the Company; or the failure by the Company to release, stay, discharge, lift or bond within thirty (30) days any execution, garnishment, judgment or attachment of such consequence as may impair its ability to carry on its operations; or the commencement by the Company (as the debtor) of a case in bankruptcy or any proceeding under any other insolvency law; or the commencement of a case in bankruptcy or any proceeding under any other insolvency law against the Company (as the debtor), wherein a court having jurisdiction in the premises enters a decree or order for relief against the Company as the debtor, or such case or proceeding is consented to by the Company or remains undismissed for forty (40) days, or the Company consents to or admits the material allegations against it in any such case or proceeding; or a trustee, receiver or agent (however named) is appointed or authorized to take charge of substantially all of the property of the Company for the purpose of enforcing a lien against such property or for the purpose of general administration of such property for the benefit of creditors.

(f) If there is any failure by the Company to observe or perform in any material respect any covenant, condition or agreement required by this Project Agreement to be observed or performed and such failure shall have continued for a period of sixty (60) days after the Agency gives written notice to the Company and, specifying that failure and stating that it be remedied, or in the case of any such default which can be cured with due diligence but not within such 60-day period, the Company's failure to proceed promptly to cure such default and thereafter prosecute the curing of such default with due diligence within such 60-day period.

## Section 6.2 Remedies on Default.

(a) Whenever any Event of Default shall have occurred and be continuing, the Agency may take, to the extent permitted by law, any one or more of the following remedial steps:

(i) declare, by written notice to the Company, to be immediately due and payable, whereupon the same shall become immediately due and payable: (A) all due and owing Recaptured Benefits and (B) all other payments due under this Project Agreement; or

(ii) terminate this Project Agreement and the Sales Tax Exemption authorization and convey or transfer all of the Agency's right, title and interest in the Equipment that was transferred by the Bill of Sale to the Agency by the Company. The conveyance or transfer of the Agency's right, title and interest in and to the Equipment shall be effected by the execution by the Agency of a bill of sale to the Company and a termination of the lease herein; or

(iii) take any other action at law or in equity which may appear necessary or desirable to collect the payments then due or thereafter to become due hereunder, and to enforce the obligations, agreements and covenants of the Company under this Project Agreement.

(b) No action taken pursuant to this Section 6.2 (including termination of the Project Agreement) shall relieve the Company from its obligation to pay the Recaptured Benefits.

Section 6.3 Remedies Cumulative. No remedy herein conferred upon or reserved to the Agency is intended to be exclusive of any other available remedy, but each and every such remedy shall be cumulative and in addition to every other remedy given under this Project Agreement or now or hereafter existing at law or in equity. No delay or omission to exercise any right or power accruing upon any default shall impair any such right and power or shall be construed to be a waiver thereof, but any such right or power may be exercised from time to time and as often as may be deemed expedient. In order to entitle the Agency to exercise any remedy reserved to it in this Article VI it shall not be necessary to give any notice, other than such notice as may be herein expressly required in this Project Agreement.

Section 6.4 Agreement to Pay Attorneys' Fees and Expenses. In the event the Company should default under any of the provisions of this Project Agreement and the Agency should employ attorneys or incur other expenses for the collection of amounts payable hereunder or the enforcement of performance or observance of any obligations or agreements on the part of the Company herein contained, the Company shall, on demand therefor, pay to the Agency the fees of such attorneys and such other expenses so incurred.

## ARTICLE VII. MISCELLANEOUS

Section 7.1 Hold Harmless Provision. The Company hereby releases the Agency from, agrees that the Agency shall not be liable for, and agrees to indemnify, defend and hold the Agency and its executive director, directors, members, officers, employees, agents (other than the Company), representatives, successors and assigns harmless from and against, any and all (i) liability for loss or damage to property or injury to or death of any and all persons that may be occasioned by any cause whatsoever pertaining to the Facility or arising by reason of or in connection with the occupation or the use thereof or the presence on, in or about the Facility or breach by the Company of this Project Agreement or (ii) liability arising from or expense incurred by the Agency's financing, acquiring, constructing, equipping, owning and leasing of the Facility, including, without limiting the generality of the foregoing, all causes of action and reasonable attorneys' fees and any other expenses incurred in defending any suits or actions which may arise as a result of any of the foregoing. The foregoing indemnities shall apply notwithstanding the fault or negligence on the part of the Agency, or any of its executive director, directors, members, officers, agents (other than the Company) or employees and irrespective of the breach of a statutory obligation or the application of any rule of comparative or apportioned liability, except that such indemnities will not be applicable with respect to willful misconduct or gross negligence on the part of the Agency or any other person or entity to be indemnified.

Section 7.2 This Project Agreement may be executed in any number of counterparts each of which shall be deemed an original but which together shall constitute a single instrument. The signatures of the Company and the Agency to this Project Agreement may be in the form of an image of its manually executed signature transmitted by facsimile or other electronic format (including, without limitation, "pdf", "tif" or "jpg") or an electronic signature executed through DocuSign.



Section 7.3 All notices, claims and other communications hereunder shall be in writing and shall be deemed to be duly given if personally delivered or mailed first class, postage prepaid, or by a nationally-recognized overnight courier, addressed as follows:

To the Agency: County of Monroe Industrial Development Agency  
50 West Main Street, Suite 1150  
Rochester, New York 14614  
Attn: Executive Director

With a copy to: Harris Beach PLLC  
99 Garnsey Road  
Pittsford, New York 14534  
Attn: Rachel C. Baranello, Esq.

To the Company: Amazon.com Services LLC  
410 Terry Avenue North  
Seattle, Washington 98109  
Attn: Director Economic Development

With Copy to: Amazon.com Services LLC  
2121 7<sup>th</sup> Avenue  
Seattle, Washington 98121  
Attn: Economic Development Compliance (ROC5)

With Copy to: Amazon.com, Inc.  
410 Terry Avenue North  
Seattle, Washington 98109  
Attn: General Counsel (Economic Development)  
Re: ROC5  
Email: [contracts-legal@amazon.com](mailto:contracts-legal@amazon.com)

or at such other address as any party may from time to time furnish to the other party by notice given in accordance with the provisions of this Section. All notices shall be deemed given when mailed or personally delivered in the manner provided in this Section.

Section 7.4 This Project Agreement shall be governed by, and all matters in connection herewith shall be construed and enforced in accordance with, the laws of the State of New York applicable to agreements executed and to be wholly performed therein and the parties hereto hereby agree to submit to the personal jurisdiction of the federal or state courts located in Monroe County, New York.

Section 7.5 The warranties, representations, obligations and covenants of the Company under this Project Agreement shall remain in full force and effect during the term of this Project Agreement and shall survive the delivery and termination of this Project Agreement to the Agency.

Section 7.6        The parties are contemplating that unless the Agency and the Company enter into the Lease Agreement (the "Lease Agreement"), and the related Leaseback Agreement (the "Leaseback Agreement"), the Company agrees not to take title to any real property as agent of the Agency. The Agency will provide the Company with a bill of sale (a form of which is attached hereto as **Exhibit E**) which sells, transfers and delivers unto the Company and its successors and assigns, all Equipment which were acquired and installed and/or are to be acquired and installed by the Company as agent for the Agency pursuant to this Project Agreement which Equipment is located or intended to be located within and used exclusively in furtherance of the operations of the Facility.

Section 7.7        By executing this Project Agreement, the Company covenants and agrees to pay all reasonable fees, costs and expenses incurred by the Agency (a) for legal services including, but not limited to, those provided by the Agency's general counsel and bond/transaction counsel, (b) for other consultants retained by the Agency, if any, in connection with the Project; and (c) with respect to Agency's enforcement of any event of default or failure to comply with the terms of this Project Agreement (including reasonable attorney fees). The Company further covenants and agrees that the Company is liable for payment to the Agency of all charges referred to above, as well as all other actual costs and expenses incurred by the Agency in undertaking the Project notwithstanding the occurrence of any of (i) the Company's withdrawal, abandonment, cancellation or failure to pursue the Project; (ii) the inability of the Company to procure the services of one or more financial institutions to provide financing for the Project; or (iii) the Company's failure, for whatever reason, to undertake and/or successfully complete the Project.

Section 7.8        Lease of Equipment.

(a)        The Agency hereby subleases and leases the Equipment, as more particularly described in the Bill of Sale from the Company to the Agency entered into the date hereof, to the Company and the Company hereby takes the Equipment from the Agency upon the terms and conditions of this Project Agreement.

(b)        Title to all Company's Equipment shall vest in the Agency immediately upon execution of the Bill of Sale to Agency. Title to the Company's Equipment acquired subsequent to the date hereof and intended to be incorporated in the Project Facility shall vest in the Agency immediately upon deposit on the Facility or incorporation in the Project Facility, whichever shall first occur. Within fifteen (15) days following the Company's receipt of written request from Agency, the Company shall execute, deliver and record or file all instruments necessary or appropriate to vest title to the above in the Agency and shall take all action necessary or appropriate to protect such title against claims of any third Persons.

(c)        The Agency shall deliver to the Company sole and exclusive possession of the Equipment and the leasehold estate created hereby shall commence, and the Company shall accept possession of the Equipment on the date hereof.

(d)        [Reserved.]



(e) *Identification of Equipment.* All Company Equipment acquired or installed by the Company pursuant to the provisions of this Project Agreement shall be properly identified by the Company by such appropriate records, including computerized records, as may be approved by the Agency. All Company Equipment conveyed to the Agency by the Bill of Sale shall be deemed presumptively to be owned by the Agency, rather than the Company, unless the same were installed by the Company and title thereto was retained by the Company and such Equipment was properly identified by such appropriate records as were approved by the Agency.


(f) The parties agree that, as between them, Company shall be entitled to all depreciation deductions with respect to any depreciable property comprising a part of the personal property or Equipment and to any investment credit with respect to any part of the personal property Equipment and to all other state and/or federal income tax deductions and credits which may be available with respect to the personal property Equipment transferred or conveyed by the Company to the Agency pursuant to the Bill of Sale attached hereto as **Exhibit F**.

*[Remainder of Page Intentionally Left Blank – Signature Page Follows]*

*[Signature Page to Project Agreement]*

IN WITNESS WHEREOF, the parties hereto have executed this Project Agreement as of the day and year first above written.

**COUNTY OF MONROE INDUSTRIAL  
DEVELOPMENT AGENCY**

By:   
Name: Ana J. Liss  
Title: Executive Director

**AMAZON.COM SERVICES LLC**

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_



*[Signature Page to Project Agreement]*

IN WITNESS WHEREOF, the parties hereto have executed this Project Agreement as of the day and year first above written.

**COUNTY OF MONROE INDUSTRIAL  
DEVELOPMENT AGENCY**

By: \_\_\_\_\_  
Name: Ana J. Liss  
Title: Executive Director

**AMAZON.COM SERVICES LLC**

DocuSigned by:  
By: Holly Sullivan  
Name: Holly Sullivan  
Title: Authorized Signatory



## SCHEDULE A

### SCHEDULE OF DEFINITIONS

"Authorized Representative" means, in the case of the Agency, the Executive Director, the Chairman or the Vice Chairman and such additional persons as, at the time, are designated to act on behalf of the Agency; and in the case of the Company, the members and such additional persons as, at the time, are designated to act on behalf of the Company.

"Independent Accountant" shall mean an independent certified public accountant or firm of independent certified public accountants selected by the Company and approved by the Agency (such approval not to be unreasonably withheld or delayed).

"Maximum Sales Tax Exemption" shall mean the aggregate maximum dollar amount of Sales Tax Savings that the Company and all Subagents acting on behalf the Company are permitted to receive under this Project Agreement, which shall equal **\$2,400,000**, or such maximum dollar amount as may be determined by the Agency pursuant to such additional documents as may be required by the Agency for such increase.

"Prime Rate" means (i) if no lender, the rate designated by The Wall Street Journal from time to time as its "prime rate", or (ii) if a lender exists, the rate designated by the lender from time to time as its "prime rate".

"Sales Tax Exemption" shall mean an exemption from Sales and Use Taxes resulting from the Agency's participation in the Facility.

"Sales and Use Taxes" shall mean local and State sales and compensating use taxes and fees imposed pursuant to Article 28 of the New York State Tax Law, as the same may be amended from time to time.

"Sales Tax Savings" shall mean all Sales Tax Exemption savings relating to Sales and Use Taxes realized by or for the benefit of the Company, including any savings realized by any Subagent, pursuant to this Project Agreement.

"State Sales and Use Taxes" shall mean sales and compensating use taxes and fees imposed by Article 28 of the New York State Tax Law but excluding such taxes imposed in a city by Section 1107 or 1108 of such Article 28, as the same may be amended from time to time.



**SCHEDULE B**

**LIST OF APPOINTED AGENTS<sup>1</sup>**

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_
6. \_\_\_\_\_
7. \_\_\_\_\_
8. \_\_\_\_\_
9. \_\_\_\_\_
10. \_\_\_\_\_

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<sup>1</sup> FOR EACH AGENT APPOINTED BY THE COMPANY, A NYS FORM ST-60 MUST BE COMPLETED AND FILED BY THE COMPANY WITH THE NYS DEPARTMENT OF TAXATION AND FINANCE IDA UNIT INDICATING THE APPOINTMENT OF SUCH AGENT OF THE COMPANY.

## SCHEDULE C

### MANDATORY AGENT AND SUBAGENT CONTRACT LANGUAGE

"This contract is being entered into by **[NAME OF COMPANY OR NAME OF SUBAGENT]** (the "Agent"), as agent for and on behalf of the **COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY** (the "Agency"), in connection with a certain project of the Agency for the benefit of **AMAZON.COM SERVICES LLC**, consisting in part of the acquisition and installation of certain machinery, equipment and building materials, all for incorporation and installation in certain premises located at 90 Shepard Road and 355 Paragon Drive in the Town of Ogden, New York 14624 (the "Premises"). The acquisition of the machinery, equipment and building materials to be incorporated and installed in the Premises and all services and rentals of equipment related to the acquisition, construction and equipping of the Project shall be exempt from all New York State and local sales and use taxes if the acquisition thereof is effected in accordance with the terms and conditions set forth in, and the Agent hereby represents that this contract is in compliance with the terms of, the Project Agreement by and between Amazon.com Services LLC and the Agency, dated as of December 9, 2021. This contract is non-recourse to the Agency, and the Agency shall not be directly, indirectly or contingently liable or obligated hereunder in any manner or to any extent whatsoever. By execution or acceptance of this contract, the vendor/contractor hereby acknowledges and agrees to the terms and conditions set forth in this paragraph."



**EXHIBIT A**

**COST BENEFIT ANALYSIS**

**[Attached]**

## Cost-Benefit Analysis for USRE Rochester, LLC

Prepared by COMIDA using InformAnalytics



# Executive Summary

## INVESTOR

USRE Rochester, LLC

## TOTAL INVESTED

\$75.6 Million

## LOCATION

90 Shepard Road,  
Rochester, NY 14624

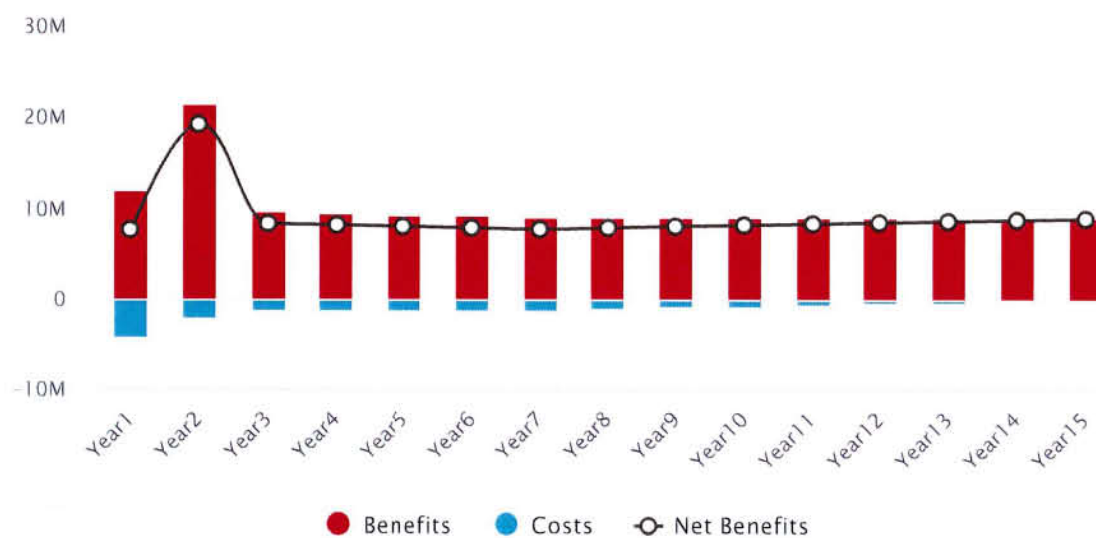
## TIMELINE

15 Years

FIGURE 1

## Discounted\* Net Benefits for USRE Rochester, LLC by Year

Total Net Benefits: \$133,756,000



Discounted at 2%

FIGURE 2

## Total Jobs

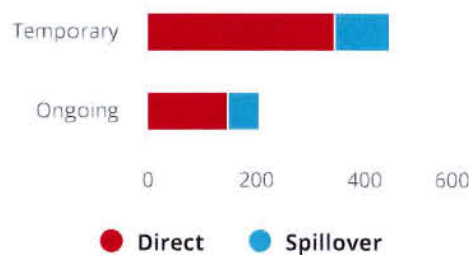
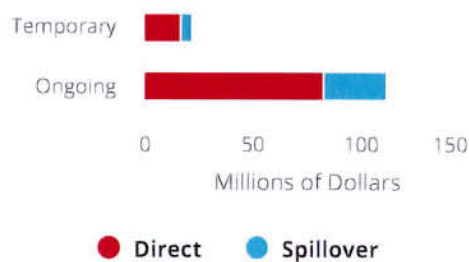


FIGURE 3

## Total Payroll



## Proposed Investment

USRE Rochester, LLC proposes to invest \$75.6 million at 90 Shepard Road, Rochester, NY 14624 over 15 years. COMIDA staff summarize the proposed with the following: New 280,000 sq ft sortation center Facility

TABLE 1

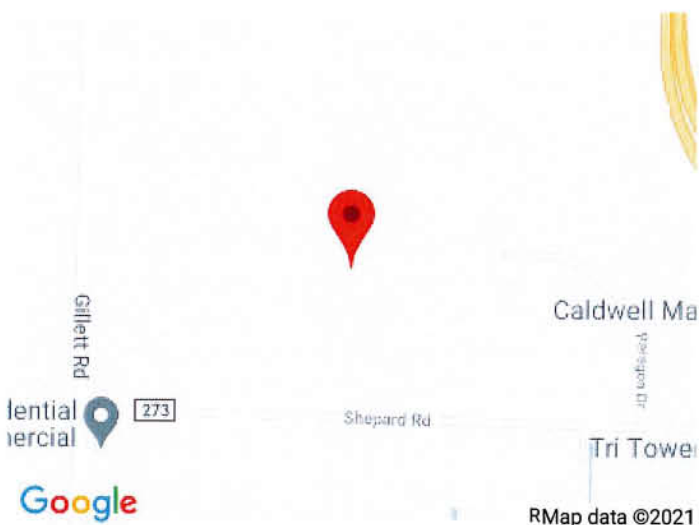
### Proposed Investments

Description	Amount
<b>CONSTRUCTION SPENDING</b>	
USRE	\$45,600,000
<b>OTHER SPENDING</b>	
non-manufacturing equip	\$30,000,000
<b>Total Investments</b>	<b>\$75,600,000</b>
Discounted Total (2%)	\$75,153,000

May not sum to total due to rounding.

FIGURE 4

### Location of Investment





# Cost-Benefit Analysis

A cost-benefit analysis of this proposed investment was conducted using InformAnalytics, an economic impact model developed by CGR. The report estimates the impact that a potential project will have on the local economy based on information provided by COMIDA. The report calculates the costs and benefits for specified local taxing districts over the first 15 years, with future returns discounted at a 2% rate.

T2 TABLE 2

## Estimated Costs or Incentives

COMIDA is considering the following incentive package for USRE Rochester, LLC.

Description	Nominal Value	Discounted Value*
Property Tax Exemption	\$15,428,000	\$13,855,000
Sales Tax Exemption	\$4,079,000	\$4,062,000
Mortgage Recording Tax Exemption	\$342,000	\$342,000
Total Costs	\$19,849,000	\$18,259,000

May not sum to total due to rounding.

\* Discounted at 2%

T3 TABLE 3

## State &amp; Regional Impact (Life of Project)

The following table estimates the total benefits from the project over its lifetime.

Description	Direct	Spillover	Total
<b>REGIONAL BENEFITS</b>	<b>\$122,223,000</b>	<b>\$40,085,000</b>	<b>\$162,307,000</b>
To Private Individuals	\$112,577,000	\$39,592,000	\$152,169,000
Temporary Payroll	\$16,817,000	\$5,320,000	\$22,137,000
Ongoing Payroll	\$95,760,000	\$34,272,000	\$130,032,000
To the Public	\$9,646,000	\$493,000	\$10,138,000
Property Tax Revenue	\$8,245,000	N/A	\$8,245,000
Temporary Sales Tax Revenue	\$209,000	\$66,000	\$275,000
Ongoing Sales Tax Revenue	\$1,191,000	\$426,000	\$1,618,000
<b>STATE BENEFITS</b>	<b>\$6,466,000</b>	<b>\$2,291,000</b>	<b>\$8,758,000</b>
To the Public	\$6,466,000	\$2,291,000	\$8,758,000
Temporary Income Tax Revenue	\$753,000	\$255,000	\$1,008,000
Ongoing Income Tax Revenue	\$4,288,000	\$1,535,000	\$5,822,000
Temporary Sales Tax Revenue	\$213,000	\$67,000	\$280,000
Ongoing Sales Tax Revenue	\$1,213,000	\$434,000	\$1,647,000
<b>Total Benefits to State &amp; Region</b>	<b>\$128,689,000</b>	<b>\$42,376,000</b>	<b>\$171,065,000</b>
Discounted Total Benefits (2%)	\$114,654,000	\$37,360,000	\$152,014,000

May not sum to total due to rounding.



T4 TABLE 4

Benefit to Cost Ratio

The following benefit to cost ratios were calculated using the discounted totals.

Description	Benefit*	Cost*	Ratio
Region	\$144,280,000	\$16,096,000	9:1
State	\$7,735,000	\$2,163,000	4:1
Grand Total	\$152,014,000	\$18,259,000	8:1

May not sum to total due to rounding.  
\* Discounted at 2%

CGR has exercised reasonable professional care and diligence in the production and design of the InformAnalytics™ tool. However, the data used is provided by users. InformAnalytics does not independently verify, validate or audit the data supplied by users. CGR makes no representations or warranties with respect to the accuracy of the data supplied by users.

**EXHIBIT B**

**FORM OF NYS FORM ST-60 TO BE COMPLETED BY COMPANY AND FILED WITH  
THE NYS TAX DEPARTMENT IDA UNIT FOR EACH OF ITS SUBAGENTS WITHIN  
THIRTY (30) DAYS OF APPOINTMENT**

**[See Attached Page]**





Department of Taxation and Finance

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

**ST-60**  
(1/18)

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	2602-21-019A		
Street address	Telephone number		
50 West Main Street, Suite 1150	(585 ) 753-2000		
City	State	ZIP code	Email address (optional)
Rochester	NY	14614	

**Project operator or agent information**

Name of IDA project operator or agent	Mark an <b>X</b> in the box if directly appointed by the IDA: <input type="checkbox"/>	Employer identification or Social Security number	
Street address	Telephone number	Primary operator or agent?	
	( )	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
City	State	ZIP code	Email address (optional)

**Project information**

Name of project			
Amazon.com Services LLC Project			
Street address of project site			
90 Shepard Road and 355 Paragon Drive			
City	State	ZIP code	Email address (optional)
Ogden (Town)	NY	14624	
Purpose of project			
The construction of an approximately 280,000 square-foot building and related infrastructure and site work (collectively, the "Improvements") located at 90 Shepard Road and 355 Paragon Drive in the Town of Ogden, Monroe County, New York and the acquisition and installation therein, thereon or thereabout of various machinery, equipment and personal property (collectively, the "Equipment" and, together with the Improvements, the "Facility"); for use as a sortation/distribution 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)	Date project operator or agent status ends (mmddyy)	063022	Mark an <b>X</b> in the box if this is an extension to an original project: <input type="checkbox"/>
Estimated value of goods and services that will be exempt from New York State and local sales and use tax:	All Agents, All In 30,000,000.00	Estimated value of New York State and local sales and use tax exemption provided:	All Agents, All In 2,400,000.00

**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	Date	Telephone number	
		( 585 ) 753-2000	

## Instructions

### 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](http://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 equipment users	Dial 7-1-1 for the New York Relay Service



**EXHIBIT C-1**

**NYS FORM ST-123  
FOR  
COMPANY**

**[See Attached Page]**



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****ST-123**  
(2/14)

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

**Note:** To be completed by the purchaser and given to the seller. See TSB-M-14(1.1)S, *Sales Tax Reporting and Recordkeeping Requirements for Industrial Development Agencies and Authorities*, for more information.

Name of seller	Name of agent or project operator Amazon.com Services LLC				
Street address	Street address 410 Terry Avenue North				
City, town, or village	State	ZIP code	City, town, or village	State	ZIP code
			Seattle	WA	98109
Agent or project operator sales tax ID number (see instructions)					

Mark an **X** in one: ☐ Single-purchase certificate ☐ Blanket-purchase certificate (valid only for the project listed below)**To the seller:**

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.

**Project information**

I certify that I am a duly appointed agent or project operator of the named IDA and that I am purchasing the tangible personal property or services for use in the following IDA project and that such purchases qualify as exempt from sales and use taxes under my agreement with the IDA.

Name of IDA County of Monroe Industrial Development Agency		
Name of project Amazon.com Services LLC Project	IDA project number (use OSC number) 2602-21-019A	
Street address of project site 90 Shepard Road and 355 Paragon Drive		
City, town, or village Ogden (Town)	State NY	ZIP code 14624
Enter the date that you were appointed agent or project operator (mm/dd/yy) ..... 12 / 09 /2021	Enter the date that agent or project operator status ends (mm/dd/yy) ..... 06 / 30 /2022	

**Exempt purchases**(Mark an **X** in boxes that apply)

- ☐ A. Tangible personal property or services (other than utility services and motor vehicles or tangible personal property installed in a qualifying motor vehicle) used to complete the project, but not to operate the completed project
- ☐ B. Certain utility services (gas, propane in containers of 100 pounds or more, electricity, refrigeration, or steam) used to complete the project, but not to operate the completed project
- N/A ☐ C. Motor vehicle or tangible personal property installed in a qualifying motor vehicle

**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	



## Instructions

### 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).

- 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.
- 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.
- 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

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

### Need help?



Visit our Web site at **[www.tax.ny.gov](http://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

**EXHIBIT C-2**

**NYS FORM ST-123  
FOR  
SUBAGENTS OF COMPANY**

**[See Attached Page]**





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****ST-123**  
(2/14)

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

**Note:** To be completed by the purchaser and given to the seller. See TSB-M-14(1.1)S, *Sales Tax Reporting and Recordkeeping Requirements for Industrial Development Agencies and Authorities*, for more information.

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 **X** in one: ☐ Single-purchase certificate ☐ Blanket-purchase certificate (valid only for the project listed below)**To the seller:**

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.

**Project information**

I certify that I am a duly appointed agent or project operator of the named IDA and that I am purchasing the tangible personal property or services for use in the following IDA project and that such purchases qualify as exempt from sales and use taxes under my agreement with the IDA.

Name of IDA County of Monroe Industrial Development Agency		
Name of project Amazon.com Services LLC Project	IDA project number (use OSC number) 2602-21-019A	
Street address of project site 90 Shepard Road and 355 Paragon Drive		
City, town, or village Ogden (Town)	State NY	ZIP code 14624
Enter the date that you were appointed agent or project operator (mm/dd/yy) .....	/	/
Enter the date that agent or project operator status ends (mm/dd/yy) .....		06 / 30 /2022

**Exempt purchases**(Mark an **X** in boxes that apply)

- ☐ A. Tangible personal property or services (other than utility services and motor vehicles or tangible personal property installed in a qualifying motor vehicle) used to complete the project, but not to operate the completed project
- ☐ B. Certain utility services (gas, propane in containers of 100 pounds or more, electricity, refrigeration, or steam) used to complete the project, but not to operate the completed project
- N/A ☐ C. Motor vehicle or tangible personal property installed in a qualifying motor vehicle

**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	



## Instructions

### 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).

- 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.
- 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.
- 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

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

### Need help?



Visit our Web site at **[www.tax.ny.gov](http://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

**EXHIBIT C-3**

**INVOICE RIDER FORM**

I, \_\_\_\_\_ *{Print Name}*, the  
\_\_\_\_\_ *{Title}* of \_\_\_\_\_ *{Name of Agent or Subagent}* certify that I am a duly appointed agent of the County of Monroe Industrial Development Agency (the "Agency") and that I am purchasing the tangible personal property or services for use in the following Project and that such purchases qualify as exempt from sales and use taxes under the Project Agreement, dated as of December 9, 2021, by and between the Agency and Amazon.com Services LLC.

Name of the Project:	Amazon.com Services LLC Project
Street address of the Project Site:	90 Shepard Road and 355 Paragon Drive, Town of Ogden, Monroe County, New York 14624 Tax Map Nos.: 102.04-2-37.211 and 102.04-3-2.1, respectively
IDA OSC project number:	2602-21-019A

**EXHIBIT D**

**NYS FORM ST-340 TO BE COMPLETED BY THE COMPANY AND FILED  
ANNUALLY WITH THE NYS TAX DEPARTMENT IDA UNIT NO LATER THAN  
FEBRUARY 15<sup>TH</sup> OF EACH YEAR**

**[See Attached Page]**





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**  
(1/18)

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

**Project information**

Name of IDA agent/project operator Amazon.com Services LLC		Employer identification number (EIN) 82-0544687	
Street address 410 Terry Avenue North		Telephone number ( 646 ) 927-6819	
City Seattle		State WA	ZIP code 98109
Name of IDA County of Monroe Industrial Development Agency	Name of project Amazon.com Services LLC Project		IDA project number 2602-21-019A
Street address of project site 90 Shepard Road and 355 Paragon Drive			
City Ogden (Town)		State NY	ZIP code 14624
Date project began 120921		Completion date of project 063022      Actual <input type="checkbox"/> Expected <input type="checkbox"/>	
Total sales and use tax exemptions (actual tax savings; not total purchases) .....			\$

**Representative information (not required)**

Authorized representative, if any	Title
Street address	Telephone number (     )
City	State      ZIP code

**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, employee, or authorized representative		Title of person signing
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*.

## Instructions

### 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.

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### Need help?



Visit our website at **[www.tax.ny.gov](http://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 equipment users	Dial 7-1-1 for the 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.



**EXHIBIT E**

**BILL OF SALE**

**COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY**, a public benefit corporation of the State of New York, with offices at 50 West Main Street, Rochester, New York 14614 (the "Grantor"), for the consideration of One Dollar (\$1.00), cash in hand paid, and other good and valuable consideration received by the Grantor from \_\_\_\_\_, a \_\_\_\_\_, with offices at \_\_\_\_\_ (the "Grantee"), the receipt of which is hereby acknowledged by the Grantor, hereby sells, transfers and delivers unto the Grantee and its successors and assigns, the Equipment, as defined in the Project Agreement dated as of \_\_\_\_\_ (the "Project Agreement"), as may be amended from time to time, which were acquired and installed and/or are to be acquired and installed by the Grantee as agent for the Grantor pursuant to the Project Agreement, which Equipment is located or intended to be located at \_\_\_\_\_, Monroe County, New York, and any lands located in Monroe County and occupied by license or easement during construction or improved by third parties for the benefit of the Project.

TO HAVE AND TO HOLD the same unto the Grantee and its successors and assigns, forever.

THE GRANTOR MAKES NO WARRANTY, EITHER EXPRESS OR IMPLIED, AS TO THE CONDITION, TITLE, DESIGN, OPERATION, MERCHANTABILITY OR FITNESS OF THE EQUIPMENT OR ANY PART THEREOF OR AS TO THE SUITABILITY OF THE EQUIPMENT OR ANY PART THEREOF FOR THE GRANTEE'S PURPOSES OR NEEDS. THE GRANTEE SHALL ACCEPT TITLE TO THE EQUIPMENT "AS IS," WITHOUT RECOURSE OF ANY NATURE AGAINST THE GRANTOR FOR ANY CONDITION NOW OR HEREAFTER EXISTING. NO WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE OR MERCHANTABILITY IS MADE. IN THE EVENT OF ANY DEFECT OF DEFICIENCY OF ANY NATURE, WHETHER PATENT OR LATENT, THE GRANTOR SHALL HAVE NO RESPONSIBILITY OR LIABILITY WITH RESPECT THERETO.

IN WITNESS WHEREOF, the Grantor has caused this bill of sale to be executed in its name by the officer described below on the date indicated beneath the signature of such officer and dated as of the \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

[\_\_\_\_\_]

Form Only - Do Not Sign

By: \_\_\_\_\_

Name:

Title:



**EXHIBIT F**

BILL OF SALE  
TO  
COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY

AMAZON.COM SERVICES LLC, a limited liability company organized and existing under the laws of the State of Delaware and authorized to do business in the State of New York having an office at 410 Terry Avenue North, Seattle, Washington 98109 (the "Grantor"), for the consideration of One Dollar (\$1.00), cash in hand paid, and other good and valuable consideration received by the Grantor from the COUNTY OF MONROE INDUSTRIAL DEVELOPMENT AGENCY, a public benefit corporation of the State of New York, having an office for the transaction of business located at 50 West Main Street, Rochester, New York 14614 (the "Grantee"), the receipt of which is hereby acknowledged by the Grantor, hereby sells, transfers and delivers unto the Grantee, and its successors and assigns, all right, title and interest of the Grantor in and to the materials, machinery, equipment, fixtures and furnishings which are described in Schedule B attached hereto (the "Equipment"), whether now owned or hereafter acquired by the Grantor, which Equipment is located or intended to be located on a parcel of land (the "Land") located 90 Shepard Road and 355 Paragon Drive, Town of Ogden, Monroe County, New York, which Land is more particularly described on Schedule A attached hereto.

TO HAVE AND TO HOLD the same unto the Grantee, and its successors and assigns, forever, and the said Grantor, for itself, its successors and assigns, covenants and agrees to and with the Grantee, its successors and assigns, to warrant and defend the sale of said Equipment hereby made unto the Grantee, its successors and assigns against the claims and demands of every and all persons whomsoever.

*[Signature and Acknowledgment Page to Bill of Sale to Agency]*

IN WITNESS WHEREOF, the Grantor has caused this bill of sale to be executed in its name by its duly authorized officer and dated as of the \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

**AMAZON.COM SERVICES LLC**

By: \_\_\_\_\_

Name:

Title:

STATE OF NEW YORK     )  
  : ss.:  
COUNTY OF \_\_\_\_\_ )

On the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me, the undersigned, personally appeared \_\_\_\_\_, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same in his/her capacity, and that by his/her signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

\_\_\_\_\_  
Notary Public

SCHEDULE A  
DESCRIPTION OF THE LAND

ALL THAT TRACT OR PARCEL OF LAND SITUATE IN PART OF TOWN LOT NOS. 127 AND 128 IN TOWNSHIP 3. RANGE 1 OF THE MILL SEAT TRACT OF THE PHELPS & GORHAM PURCHASE IN THE TOWN OF OGDEN, COUNTY OF MONROE AND STATE OF NEW YORK, BEING PART OF THAT CERTAIN PARCELS LABELED "REMAINING LANDS" AND "LOT 2" AS SHOWN ON THE WESTOVER BUSINESS PARK SUBDIVISION, SECTION 1, MADE BY THE SEAR — BROWN GROUP, INC., DATED JUNE 20, 1996, AND FILED IN THE MONROE COUNTY CLERK'S OFFICE ON SEPTEMBER 3, 1996 IN LIBER 289 OF MAPS AT PAGE 82. SAID "REMAINING LANDS" AND "LOT 2" PARCELS ARE BOUNDED AND DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT IN THE NORTH RIGHT-OF-WAY LINE OF SHEPARD ROAD, A/K/A COUNTY ROAD NO. 273 (49.50 FOOT WIDE RIGHT-OF-WAY), SAID POINT BEING 674.28 FEET EASTERLY OF THE INTERSECTION OF THE EASTERLY RIGHT-OF-WAY LINE OF GILLETT ROAD WITH THE NORTHERLY RIGHT-OF-WAY LINE OF SHEPARD ROAD, SAID POINT HAVING NEW YORK STATE GEODETIC SURVEY COORDINATES OF N 1151742.88 AND E 716455.48;

THENCE (1) NORTH 00° 02' 36" WEST A DISTANCE OF 1,655.89 FEET TO A POINT ON THE NORTH LINE OF SAID TOWN LOT NO. 127, SAID POINT HAVING A NEW YORK STATE GEODETIC SURVEY COORDINATES OF N 1153398.77 AND E 716454.23;  
THENCE (2) SOUTH 89° 19' 02" EAST AND ALONG THE NORTH LINE OF SAID TOWN LOT NO. 127 A DISTANCE OF 1,799.89 FEET TO A POINT;  
THENCE (3) SOUTH 01° 10' 20" WEST A DISTANCE OF 722.50 FEET TO A POINT;  
THENCE (4) SOUTH 88° 49' 40" EAST A DISTANCE OF 150.37 FEET TO A POINT;  
THENCE (5) SOUTH 01° 10' 20" WEST A DISTANCE OF 951.07 FEET TO A POINT IN THE NORTH RIGHT-OF-WAY LINE OF SHEPARD ROAD, A/K/A COUNTY ROAD NO. 273;  
THENCE (6) NORTH 88° 44' 52" WEST AND ALONG THE NORTH RIGHT-OF-WAY LINE OF SHEPARD ROAD, A/K/A COUNTY ROAD NO. 273, A DISTANCE OF 1,915.06 FEET TO THE POINT AND PLACE OF BEGINNING.

HEREBY INTENDING TO DESCRIBE A OVERALL PARCEL OF LAND CONTAINING 3,109,569± SQUARE FEET OR 71.386± ACRES



SCHEDULE B  
DESCRIPTION OF THE EQUIPMENT

All equipment, fixtures, machines, building materials and items of personal property and all appurtenances (A) acquired, constructed and/or intended to be installed and/or to be acquired, constructed or installed in connection with the acquisition, construction, renovation, installation and equipping of the Project of the County of Monroe Industrial Development Agency (the "Agency") located on the real property described on Schedule A to the Bill of Sale (the "Land"), said Project to be acquired, constructed, installed and equipped by AMAZON.COM SERVICES LLC (the "Company") as agent of the Agency pursuant to a certain Project Agreement, dated as of December 9, 2021, by and between the Agency and the Company and (B) now or hereafter attached to, contained in or used in connection with the Land or placed on any part thereof, though not attached thereto, including but not limited to the following:

1. Pipes, screens, fixtures, heating, lighting, plumbing, ventilation, air conditioning, compacting and elevator plants, call systems, stoves, ranges, refrigerators and other lunch room facilities, rugs, movable partitions, cleaning equipment, maintenance equipment, shelving, flagpoles, signs, waste containers, outdoor benches, drapes, blinds and accessories, sprinkler systems and other fire prevention and extinguishing apparatus and materials, motors and machinery; and
2. Any and all products of any of the above, all substitutions, replacements, additions or accessions therefor and any and all cash proceeds or non-cash proceeds realized from the sale, transfer or conversion of any of the above.

December 9, 2021

VIA CERTIFIED MAIL:  
RETURN RECEIPT REQUESTED

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

**Re: County of Monroe Industrial Development Agency  
Appointment of Project Operator or Agency**

Dear Sir/Madam:

Enclosed for filing please find New York State Form ST-60 - IDA Appointment of Project Operator or Agent for:

**Amazon.com Services LLC**

If you have any questions or concerns regarding the enclosed, please do not hesitate to contact me.

Very truly yours,



Lori A. Palmer  
Paralegal

Enclosure

cc: COMIDA  
Brad Griggs  
Susan Saslow, Esq.

**HARRIS BEACH** <sup>PLLC</sup>  
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



Department of Taxation and Finance

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

**ST-60**  
(1/18)

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	2602-21-019A		
Street address	Telephone number		
50 West Main Street, Suite 1150	(585 ) 753-2000		
City	State	ZIP code	Email address (optional)
Rochester	NY	14614	

**Project operator or agent information**

Name of IDA project operator or agent	Mark an <b>X</b> in the box if directly appointed by the IDA:	Employer identification or Social Security number	
Amazon.com Services LLC	<input checked="" type="checkbox"/>	82-0544687	
Street address	Telephone number	Primary operator or agent?	
410 Terry Avenue North	( 646 ) 927-6819	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
City	State	ZIP code	Email address (optional)
Seattle	WA	98109	

**Project information**

Name of project			
Amazon.com Services LLC Project			
Street address of project site			
90 Shepard Road and 355 Paragon Drive**			
**and any lands located in the Town of Ogden and occupied by license or easement during construction or improved by third parties for the benefit of the Project.			
City	State	ZIP code	Email address (optional)
Ogden (Town)	NY	14624	
Purpose of project			
The construction of an approximately 280,000 square-foot building and related infrastructure and site work (collectively, the "Improvements") located at 90 Shepard Road and 355 Paragon Drive in the Town of Ogden, Monroe County, New York and the acquisition and installation therein, thereon or thereabout of various machinery, equipment and personal property (collectively, the "Equipment" and, together with the Improvements, the "Facility"); for use as a sortation/distribution 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)	120921	Date project operator or agent status ends (mmddyy)	063022
		Mark an <b>X</b> in the box if this is an extension to an original project: <input type="checkbox"/>	
Estimated value of goods and services that will be exempt from New York State and local sales and use tax:		All Agents, All In 30,000,000.00	Estimated value of New York State and local sales and use tax exemption provided: All Agents, All In 2,400,000.00

<b>Certification:</b> 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
		12-09-2021	( 585 ) 753-2000



## Instructions

### 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*.

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- check for new online services and features

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