

HARRIS BEACH PLLC
ATTORNEYS AT LAW

December 5, 2019

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

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

VIA E-MAIL ONLY:

Philip R. Brinkheide, CFO
American Packaging Corporation
100 APC Way
Columbus, Wisconsin 53925

**Re: County of Monroe Industrial Development Agency d/b/a Imagine
Monroe ("COMIDA")
American Packaging Corporation Project located at Part of 100 Beaver
Road in the Town of Chili, New York**

Dear Mr. Brinkheide:

Pursuant to your request, enclosed herewith please find revised sales tax exemption forms for use in connection with the captioned project from this point forward. These new forms show the extended exemption approved. Please make sure to send "new" ST-60s to Lori (lpalmer@harrisbeach.com) for all current and new subagents and she will have Jeff sign.

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.



IDA Appointment of Project Operator or Agent For Sales Tax Purposes

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

For IDA use only

IDA information

Name of IDA County of Monroe Industrial Development Agency d/b/a Imagine Monroe		IDA project number (use OSC numbering system for projects after 1998) 2602-16-065B	
Street address 50 West Main Street		Telephone number (585) 753-2000	
City Rochester	State NY	ZIP code 14614	Email address (optional)

Project operator or agent information

Name of IDA project operator or agent		Mark an X 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 American Packaging Corporation Project			
Street address of project site Part of 100 Beaver Road			
City Chili (Town)	State NY	ZIP code 14428	Email address (optional)
Purpose of project The construction and equipping in phases, of (i) an approx. 215,000 sq. ft. manufacturing building, (ii) an approx. 67,500 sq. ft. addition to said building, (iii) another approx. 67,500 sq. ft. addition to said building (collectively, the "Facility") for use by the Company in its business of manufacturing and supplying custom flexible packaging; to be located at Part of 100 Beaver Road in the Town of Chili, Monroe County, New York.			

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)	123120	Mark an X in the box if this is an extension to an original project: <input checked="" 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 8,725,000.00	Estimated value of New York State and local sales and use tax exemption provided: All Agents, All In 698,000.00

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 Jeffrey R. Adair		Print title 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**

- 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

