



IDA Appointment of Project Operator or Agent For Sales Tax Purposes

ST-60

(4/13)

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

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|---|--|---|-------------------|
| Name of IDA New York City Industrial Development Agency | | IDA project number (use OSC numbering system for projects after 1998) | |
| Street address 110 William Street | | Telephone Number (212) 619-5000 | |
| City New York | | State NY | ZIP code 10038 |
| Name of IDA project operator or agent 278-280 24th St., LLC | | Mark an X in the box if directly appointed by the IDA: <input checked="" type="checkbox"/> | |
| Street address 278-280 24th Street | | Employer identification or social security number [REDACTED] | |
| City Brooklyn | | Telephone Number 347-749-4096 | |
| Name of project Simon Liu, Inc. | | Primary operator or agent? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | |
| Street address of project site 278-280 24th Street | | State NY | ZIP code 11232 |
| City Brooklyn | | Purpose of project (see instructions) manufacturing | |
| Description of goods and services intended to be exempted from New York State and local sales and use taxes Renovation and equipping of facility to be used for the manufacturing of frames and related items. See attached Sales Tax Letter | | State NY | ZIP code 11232 |

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| Date project operator or agent appointed (mm/dd/yy) 09/19/13 | Date project operator or agent status ends (mm/dd/yy) 09/19/15 | Mark an X 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: \$ 200,000.00 | Estimated value of New York State and local sales and use tax exemption provided: \$ 17,750.00 | |

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.

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| Print name of officer or employee signing on behalf of the IDA Jeffrey Lee | Print Title Executive Director |
| Signature | Date 9/19/13 |
| | Telephone number (212) 619-5000 |

Instructions

Filing Requirements

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

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 need not file this form if the IDA does 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, the IDA must, within 30 days of the change, file a new form with the new information.

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 must, within 30 days, 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. It should attach to the letter a copy of the form it originally filed. The IDA need not send a letter for a form that is not valid merely because the "Completion date of project" has passed.

Purpose of project

- For Purpose of project, enter one of the following:
- Services
 - Agriculture, forestry, fishing
 - Finance, insurance, real estate
 - Transportation, communication, electric, gas, sanitary services
 - Construction
 - Wholesale trade
 - Retail trade
 - Manufacturing
 - Other (specify)

Mailing Instructions

Mail completed form to:
NYS TAX DEPARTMENT
IDA UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227

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?

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| | Internet access: www.tax.ny.gov (for information, forms, and publications) |
| | 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 |