

## AGENT AGREEMENT

*THIS AGENT AGREEMENT* ("Agreement"), made as of the 1<sup>st</sup> day of October, 2014 by and among COUNTY OF SULLIVAN INDUSTRIAL DEVELOPMENT AGENCY ("Agency"), a corporate governmental agency constituting a body corporate and politic and a public benefit corporation of the State of New York, having its principal offices at One Cablevision Center, Ferndale, New York 12734, INTERNATIONAL CONTRACTORS CORP., a New York corporation, having a mailing address of P.O. Box 574, Neversink, New York 12765 ("ICC") and JAM TWO, LLC, a New York limited liability company, having a mailing address of P.O. Box 574, Neversink, New York 12765 ("JAM TWO" together with ICC collectively, the "Company").

### WITNESSETH:

*WHEREAS*, the Agency was created by Chapter 560 of the Laws of 1970 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 referred to as the "Enabling Act") as a body corporate and politic and as a public benefit corporation of the State of New York; and

*WHEREAS*, the Enabling Act authorizes the creation of industrial development agencies for the benefit of the several counties, cities, villages and towns in the State and empowers such agencies, among other things, to acquire, construct, reconstruct, lease, improve, maintain, equip and sell land and any building or other improvement, and all real and personal properties, including, but not limited to, machinery and equipment deemed necessary in connection therewith, whether or not now in existence or under construction, which shall be suitable for manufacturing, warehousing, research, commercial or industrial facilities, in order to advance job opportunities, health, general prosperity and the economic welfare of the people of the State and to improve their standard of living; and

*WHEREAS*, the Enabling Act further authorizes each such agency to lease any or all of its facilities at such rentals and on such other terms and conditions as it deems advisable; and

*WHEREAS*, pursuant to and in connection with the provisions of the Enabling Act, the Agency is empowered under the Act to undertake the providing of financing and accepting a leasehold interest in the Facility (as described below); and

*WHEREAS*, pursuant to an Assignment and Assumption of Installment Contract of Sale and Related Documents, dated the same day herewith ("ISA"), JAM TWO has acquired from A.K.L. Realty, LLC ("AKL") all right, title and interest in and to that certain ISA all relating to a project undertaken by AKL and its affiliates at 46 Industrial Park Road, White Lake, New York; and

*WHEREAS*, the Company desires to (i) acquire, construct, reconstruct, renovate, rehabilitate, install and equip the approximately 12,000 square foot building intended to be used as a roofing contractor shop and metal roof panel fabrication plant ("Building") situate on one (1) parcel of real estate consisting of approximately 5.00 ± acres located at 46 Industrial Park Road, White Lake, New York in the Town of Bethel, County of Sullivan, State of New York and

identified on the Town of Bethel tax map as Section 18, Block 1, Lot 16.3 ("Land"); (ii) acquire and install thereon and therein certain machinery, equipment and tools ("Equipment") (collectively, the Building, the Land and the Equipment are referred to as the "Facility" or the "Project"); and (iii) lease the Facility from the Agency to the Company; and

*WHEREAS*, by Resolution, dated September 30, 2014 ("Resolution"), the Agency authorized the Company to act as its agent for the purposes of acquiring, constructing, reconstructing, renovating, rehabilitating, installing and equipping the Facility subject to the Company entering into this Agent 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:

1. Scope of Agency. The Company hereby agrees to limit its activities as agent for the Agency under the authority of the Resolution, and subject to applicable law, to acts reasonably related to the acquisition, construction, reconstruction, renovation, rehabilitation, installation and equipping of the Facility. The right of the Company to act as agent of the Agency shall expire on October 31, 2014. The aggregate amount of work performed as Agent for the Agency shall not exceed the amounts described in the Application of the Company in this matter. All contracts entered into by the Company as agent for the Agency shall include the following language:

"This contract is being entered into by [INTERNATIONAL CONTRACTORS CORP. ("ICC") and JAM TWO, LLC ("JAM TWO")/SUBAGENT] (ICC and JAM TWO are collectively referred to as the "Agent"), as agent for and on behalf of the COUNTY OF SULLIVAN INDUSTRIAL DEVELOPMENT AGENCY (the "Agency"), in connection with a certain Project of the Agency for the benefit of the Agent consisting in part of the acquisition and installation of certain machinery, equipment and building materials, all for incorporation and installation in certain premises located on and around approximately 5 acres of land located in the Town of Bethel, Sullivan County, New York (being more fully identified as tax map Section 18, Block 1, Lot 16.3) (the "Premises"). 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, renovation 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 the attached sales tax exemption instruction letter of the Agency; and the Agent hereby represents that this contract is in compliance with the terms of the Agent Agreement by and among International Contractors Corp. and JAM TWO, LLC and the Agency, dated as of October 1, 2014. 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."

2. 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:
  - (a) Neither the execution and delivery of this Agreement, the consummation of the transactions contemplated hereby nor the fulfillment of or compliance with the provisions of this 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.
  - (b) 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 expenses resulting from any failure by the Company to comply with the provisions of this subsection (b).
  - (c) 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 knowledge of the Company, threatened against or affecting the Company, to which the Company is a party, and in which an adverse result would in any way materially diminish or materially adversely impact on the Company's ability to fulfill its obligations under this Agreement.
  - (d) The Company covenants (i) that the Facility and the operation thereof will comply in all respects with all environmental laws and regulations; (ii) no pollutants, contaminants, solid wastes, or toxic or hazardous substances will be stored, treated, generated, disposed of, or allowed to exist on the Facility except in compliance with all applicable laws; (iii) 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; (iv) that no asbestos will be incorporated into or disposed of on the Facility; (v) that no underground storage tanks will be located on the Facility except in full compliance at all times with all applicable laws, rules, and regulation; and (vi) that no investigation, order, agreement, notice, demand or settlement with respect to any of the above is threatened, anticipated, or in existence. The Company upon receiving any information or notice contrary to the representations contained in this Section (d) shall immediately 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 chief executive officer, executive director, directors, officers, employees, members, agents (except the Company) representatives, their respective successors and

assigns and personal representatives 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. 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 upon demand.

- (e) The Company further covenants and agrees that the purchase of goods and services relating to the Project and subject to New York State and local sales and use taxes are estimated in the amount up to \$200,000.00, and, therefore, the value of the sales and use tax exemption benefits authorized and approved by the Agency cannot exceed \$16,000.00.
- (f) The Company further covenants and agrees to complete "IDA Appointment of Project Operator or Agent For Sales Tax Purposes" (NYS Form ST-60), in the form attached hereto as Exhibit 3(f), for each agent, subagent, contractor, subcontractor, if any, contractors or subcontractors of such agents and subagents, if any, and such other parties as the Company chooses who provide materials, equipment, supplies or services and forward said form to the State Department of Taxation and Finance within thirty (30) days of appointment.
- (g) The Company further covenants and agrees to file an annual statement with the State Department of Taxation and Finance on "Annual Report of Sales and Use Tax Exemptions" (NYS Form ST-340), attached hereto as Exhibit 3(g), regarding the value of sales and use tax exemptions the Company, its agents, subagents, consultants or subcontractors have claimed pursuant to the agency conferred on the Company with respect to the Project in accordance with General Municipal Law Section 874(8). The Company further covenants and agrees that it will, within ten (10) days of each filing, provide a copy of same to the Agency; provided, however, in no event later than February 15<sup>th</sup> of each year. The Company understands and agrees that the failure to file such annual statement will result in the termination of the Company's authority to act as agent for the Agency.
- (h) The Company acknowledges and agrees that all purchases made in furtherance of the Project shall be made using "IDA Agent or Project Operator Exempt Purchase Certificate" (NYS Form ST-123), a copy of which is attached hereto as Exhibit 3(h)-1 (for use by the Company) and Exhibit 3(h)-2 (for use by subagents of the Company), and it shall be the responsibility of the Company (and not the Agency) to complete NYS Form ST-123. The Company acknowledges and agrees that it shall identify the Project on each bill and invoice for such purchases and further indicate on such bills or invoices that the Company is making purchases of tangible personal property or services for use in the Project as agent of the Agency. For purposes of indicating who the purchaser is, the Company acknowledges and agrees that the bill or invoice should state, "I, the \_\_\_\_\_ of International Contractors

Corp. and the \_\_\_\_\_ of JAM TWO, LLC certify that I am a duly appointed agent of County of Sullivan Industrial Development Agency ("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 the agent agreement with the County of Sullivan Industrial Development Agency." The Company further acknowledges and agrees that the following information shall be used by the Company to identify the Project on each bill and invoice: "the name of the Project, the street address of the Project site."

- (i) 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.
4. 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 chief executive officer, executive director, directors, officers, employees, members, agents (except the Company), representatives, their respective successors and assigns and personal representatives 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 of such persons on, in or about the Facility or breach by the Company of this Agreement or (ii) liability arising from or expense incurred by the Agency's (i) financing, acquiring, constructing, reconstructing, renovating, rehabilitating, installing and equipping of the Facility; and (ii) the leasing of the Facility to the Company, including without limiting the generality of the foregoing, all causes of action and reasonable attorneys' fees and any other expense, 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 its respective chief executive officer, executive director, directors, officers, employees, members, agents (except the Company), and representatives, their respective successors and assigns and personal representatives 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.
5. Insurance Required. Effective as of the date hereof and until the Agency consents in writing to a termination, the Company shall maintain or cause to be maintained insurance against such risks and for such amounts as are customarily insured against by businesses of like size and type 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.

- (b) Worker's 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 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, and \$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 Worker's Compensation Law; and a blanket excess liability policy in the amount not less than \$2,000,000, protecting the Company against any loss or liability or damage for personal injury or property damage.

6. Additional Provisions Respecting Insurance.

- (a) All insurance required by Section 5 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 reasonably satisfactory to the Agency) and authorized to write such insurance in the State. Such insurance may be written with deductible amounts not exceeding \$2,500. All policies evidencing such insurance shall provide for (i) payment of the losses of the Company and the Agency as their respective interest may appear, and (ii) at least thirty (30) days written notice of the cancellation thereof to the Company and the Agency.
- (b) All such certificates of insurance of the insurers that such insurance is in force and effect, shall be deposited with the Agency on or before the commencement of the term of this Agreement. Prior to expiration of the policy evidenced by said certificates, the Company shall furnish the Agency evidence that the policy has been renewed or replaced or is no longer required by this Agreement.

7. Counterpart Signatures. This 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.

8. Notices. All notices provided for by this Agreement shall be made in writing, and shall be deemed to have been given on the date of delivery if personally served on the party to whom notice is to be given, or on the next day after mailing if mailed to the party to whom notice is to be given by overnight courier of national reputation providing evidence of receipt and properly addressed, or on the third day after mailing if mailed to the party to whom notice shall be given by First Class, Certified mail, postage prepaid and properly

addressed to the following:

To the Agency:

County of Sullivan Industrial Development Agency  
One Cablevision Center  
Ferndale, New York 12734  
Attn: Executive Director

with a copy to:

Garigliano Law Offices, LLP  
449 Broadway  
P.O. Drawer 1069  
Monticello, New York 12701-1069  
Attn: Agency Counsel

If to the Company:

International Contractors Corp.  
P.O. Box 574  
Neversink, New York 12765  
Attn: Mary Adriaans, President

and

JAM TWO, LLC  
P.O. Box 574  
Neversink, New York 12765  
Attn: Mary Adriaans, President

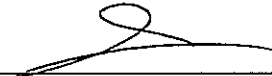
or at such other address as any party may from time to time furnish to the other party by notice given in accordance with the provisions of this Section.

9. Governing Law. This 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. The parties hereto designate a court of proper jurisdiction located in Sullivan County, New York as the sole venue for resolution of any disputes, which may arise under or by reason of this Agreement.

[Signature Page to Agent Agreement]

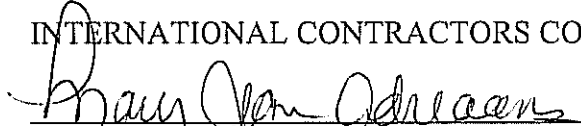
*IN WITNESS WHEREOF*, the parties hereto have executed this Agreement as of the day and year first above written.

COUNTY OF SULLIVAN INDUSTRIAL  
DEVELOPMENT AGENCY

  
\_\_\_\_\_

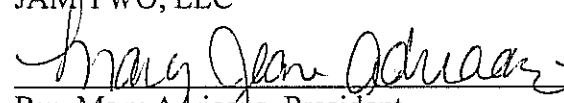
By: Ira Steingart, Chairman

INTERNATIONAL CONTRACTORS CORP.



By: Mary Adriaans, President

JAMTWO, LLC



By: Mary Adriaans, President



SCHEDULE A

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

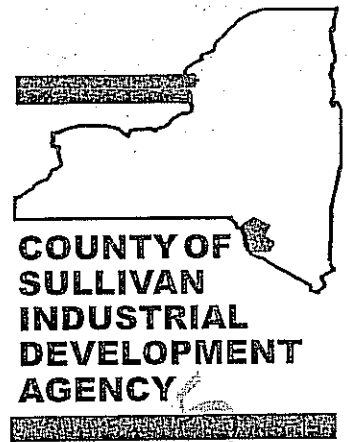
1. International Contractors Corp.
2. JAM TWO, LLC
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_
6. \_\_\_\_\_
7. \_\_\_\_\_
8. \_\_\_\_\_
9. \_\_\_\_\_
10. \_\_\_\_\_

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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.



One Cablevision Center  
Ferndale, New York 12734  
(845) 295-2603  
(845) 295-2604 FAX



October 1, 2014

To Whom It May Concern:

Re: New York State Sales and Use Tax Exemption  
County of Sullivan Industrial Development Agency International Contractors  
Corp. ("ICC") and Jam Two, LLC ("Jam Two" and together with ICC  
collectively, the "Company") - Project

Pursuant to TSB-M-87(7) issued by the New York State Department of Taxation and Finance on April 1, 1987, you have requested a letter from the County of Sullivan Industrial Development Agency ("Agency") containing the information required by said policy statement regarding the sales tax exemption with respect to the purchase, lease or rental of building materials, furniture, fixtures, equipment and supplies to be used in connection with the acquisition, construction, reconstruction, renovation, rehabilitation, installation and equipping of the following described project by the Company:

(i) the acquisition, construction, reconstruction, renovation, rehabilitation, installation and equipping of an approximately 12,000 square foot building intended to be used as a roofing contractor shop and metal roof panel fabrication plant ("Building") situate on one (1) parcel of real estate consisting of approximately 5.00 acres located at 46 Industrial Park Road, White Lake, New York in the Town of Bethel, County of Sullivan, State of New York and identified on the Town of Bethel tax map as Section 18, Block 1, Lot 16.3 ("Land") and related facilities owned by the Agency; (ii) the acquisition and installation thereon and therein of certain machinery, equipment and tools ("Equipment") (collectively, the Building, the Land and the Equipment are referred to as the "Facility" or the "Project"); and (iii) leasing the Facility from the Agency to the Company.

On September 30, 2014, the Agency, a corporate governmental Agency constituting a body corporate and politic and a public benefit corporation and a governmental agency of the State of New York adopted a resolution whereby the Agency appointed the Company as its agent to acquire, construct, reconstruct, renovate, rehabilitate, install or equip the Project.

EXHIBIT  
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This is to certify that purchases, leases or rentals by the Agency, through its agent, the Company, of materials to be incorporated into the Facility and purchases, leases or rentals of supplies, tools, equipment, or services necessary to acquire, construct, reconstruct, renovate, rehabilitate and install or equip such Facility are exempt from any sales or use tax imposed by the State of New York and any governmental instrumentality located within the State of New York.

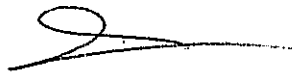
It is further certified that since the Agency is a public benefit corporation, neither it, nor the Company as its agent, is required to furnish an "Exempt Organization Certificate" in order to secure exemption from sales or use tax for such items.

A copy of this letter retained by any vendor or seller to the Company as agent for the Agency, may be accepted by such vendor or seller as a "statement and additional documentary evidence of such exemption" as provided by New York Tax Law 1132(c)(2), thereby relieving such vendor or seller from the obligation to collect sales or use tax upon purchases or rentals of such materials, supplies, tools, equipment, or services by the Agency through its agent, the Company.

THIS LETTER SHALL BE IN EFFECT TO AND INCLUDING SEPTEMBER 30, 2015.

In the event you have any questions with respect to the above, please do not hesitate to contact me.

County of Sullivan Industrial  
Development Agency



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By: Ira Steingart, Chairman

EXPIRES SEPTEMBER 30, 2015





# 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

Name of IDA County of Sullivan Industrial Development Agency		IDA project number (use OSC numbering system for projects after 1998)	
Street address One Cablevision Center		Telephone number ( 845 ) 295-2603	
City Ferndale		State NY	ZIP code 12734
Name of IDA project operator or agent JAM TWO, LLC		Mark an X in the box if directly appointed by the IDA: <input checked="" type="checkbox"/> Employer identification or social security number	
Street address PO Box 574		Telephone number ( 845 ) 985-2070	Primary operator or agent? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
City Neversink		State NY	ZIP code 12765
Name of project Airport Industrial Park		Purpose of project (see instructions) Manufacturing	
Street address of project site 46 Industrial Park Road			
City White Lake		State NY	ZIP code 12786
Description of goods and services intended to be exempted from New York State and local sales and use taxes acquisition, construction, reconstruction, renovation, rehabilitation, installation and equipping the approximately 12,000 sq. ft builing intended to be used as a roofing contractor shop and metal roof panel fabrication plant			

Date project operator or agent appointed (mm/dd/yy) 1Q/01/14	Date project operator or agent status ends (mm/dd/yy) 02/15/25	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:		Estimated value of New York State and local sales and use tax exemption provided:

**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.

Name of officer or employee signing on behalf of the IDA Ira Steingart	Print title Chairman
Signature	Date 10/01/2014
	Telephone number ( 845 ) 295-2603

## Instructions

### Filing requirements

An IDA must file this form within 30 days of the date the IDA appoints any project operator or other 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.

### 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?

**Internet access: [www.tax.ny.gov](http://www.tax.ny.gov)**  
(for information, forms, and publications)

	<b>Sales Tax Information Center:</b>	(518) 485-2889
	To order forms and publications:	(518) 457-5431
	<b>Text Telephone (TTY) Hotline</b> (for persons with hearing and speech disabilities using a TTY):	(518) 485-5082

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

For Period Ending December 31, \_\_\_\_\_ (enter year)

Project information

Name of IDA agent/project operator: International Contractors Corp. JAM TWO, LLC. Street address: PO Box 574. City: Neversink. State: NY. ZIP code: 12765.

Name of IDA: County of Sullivan Industrial Development Agency. Name of project: Airport Industrial Park. Street address of project site: 46 Industrial Park Road. City: White Lake. State: NY. ZIP code: 12786.

- 1 Project purpose (mark an X in the appropriate box): [ ] Services [ ] Construction [ ] Agriculture, forestry, fishing [ ] Wholesale trade [ ] Retail trade [ ] Finance, insurance or real estate [ ] Transportation, communication, electric, gas, or sanitary services [X] Manufacturing [ ] Other (specify)

- 2 Date project began (mm/dd/yy): 10 / 01 / 2014
3 Beginning date of construction or installation (mm/dd/yy; see instructions): \_\_\_ / \_\_\_ / \_\_\_; [ ] actual [ ] expected
4 Completion date of construction phase of project (mm/dd/yy; see instructions): \_\_\_ / \_\_\_ / \_\_\_; [ ] actual [ ] expected
5 Completion date of project (mm/dd/yy; see instructions): \_\_\_ / \_\_\_ / \_\_\_; [ ] actual [ ] expected
6 Duration of project (actual or expected; years/months): \_\_\_ / \_\_\_

7 Total sales and use tax exemptions (actual tax savings; NOT total purchases) ..... 7 \$

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 signing for the IDA agent/project operator: \_\_\_\_\_ Title of person signing: \_\_\_\_\_ Date: \_\_\_\_\_

Failure to annually file a complete report may result in the removal of 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.

EXHIBIT

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# IDA Agent or Project Operator Exempt Purchase Certificate

Effective for projects beginning on or after June 1, 2014

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

Note: To be completed by the purchaser and given to the seller. 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 <b>JAM TWO, LLC International Contractors Corp.</b>		
Street address			Street address <b>46 Industrial Park Road</b>		
City, town, or village	State	ZIP code	City, town, or village	State	ZIP code
			<b>White Lake</b>	<b>NY</b>	<b>12786</b>
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 <b>County of Sullivan Industrial Development Agency</b>		
Name of project <b>Airport Industrial Park</b>	IDA project number (use OSC number)	
Street address of project site <b>46 Industrial Park Road</b>		
City, town, or village <b>White Lake</b>	State <b>NY</b>	ZIP code <b>12786</b>
Enter the date that you were appointed agent or project operator (mm/dd/yy) ..... <b>10 / 01 / 2014</b>	Enter the date that agent or project operator status ends (mm/dd/yy) ..... <b>02 / 15 / 2025</b>	

### 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
- 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	

**EXHIBIT**  
**3h-1**





# IDA Agent or Project Operator Exempt Purchase Certificate

Effective for projects beginning on or after June 1, 2014

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

Note: To be completed by the purchaser and given to the seller. 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 Sullivan Industrial Development Agency			
Name of project Airport Industrial Park		IDA project number (use OSC number)	
Street address of project site 46 Industrial Park Road			
City, town, or village White Lake		State NY	ZIP code 12786
Enter the date that you were appointed agent or project operator (mm/dd/yy) ..... 10 / 01 /2014		Enter the date that agent or project operator status ends (mm/dd/yy) ..... 02 / 15 /2025	

### 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
- 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	

EXHIBIT

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