

Patrick J. Kelly
 Chief Executive Officer

PROJECT ACTIVITY REPORT

Project: ACCO Brands USA, LLC
Project Address: 941 ACCO Way
 Ogdensburg, New York 13669
Application Date: August 23, 2013
Board Approval Date: September 13, 2013, and March 27, 2014
Assistance Date: September 13, 2013

Project Overview:

ACCO Brands USA, LLC is one of the world's largest suppliers of branded office products to the office products resale industry. ACCO designs, develops, manufactures and markets a wide variety of traditional computer-related office products, supplies, binding and laminating equipment, and related consumable supplies, personal computer accessory products, paper-based time management products, and presentation aids and products.

The Company will also be bringing its Canadian product distribution operations into the facility.

The Company applied to the St. Lawrence County Industrial Development Agency for a Sales and Use Tax Exemption benefit as the Company works to upgrade its distribution facility at 941 Acco Way, to include the renovation and modernization of the facility and the purchase of new machinery and equipment at the facility.

Actions Taken:

St. Lawrence County Industrial Development Agency	
Sales & Use Tax Exemption Benefit (not to exceed \$)	\$50,000 \$90,000
Economic Enhancement Training Fund	\$32,500

Economic Indicators:

- Job Retention/Creation: – This project will retain and create high-paying jobs at a time when the unemployment rate in St. Lawrence County is among the highest in the State.
- Investment in Facility: The project will see significant investment/modernization at the distribution facility, ultimately reaffirming ACCO's footprint in St. Lawrence County.
- Improved Corporate Performance: The project helps in achieving ACCO's business strategy of growing sales and market share, with a focus on generating consistent profitability and return. ACCO's presence in St. Lawrence County will be retained. The Ogdensburg facility will help ACCO, a globally-recognized company, demonstrate its ability to provide a base of operations for a world-class operations.
- Regional Focus. This project supports out cross-border business proximity by demonstrating how a facility in Northern New York can serve as a distribution point into Canada.

ST. LAWRENCE COUNTY INDUSTRIAL DEVELOPMENT AGENCY
(ST. LAWRENCE COUNTY, NEW YORK)

and

ACCO BRANDS USA, LLC

AGENCY COMPLIANCE AGREEMENT
for conveyance of sales and use tax exemption benefit.

Dated as of September 13, 2013

(ST. LAWRENCE COUNTY, NEW YORK)
(ACCO BRANDS USA, LLC)
(OGDENSBURG SITE PROJECT)
(PROJECT #: 4001-13-05)

AGENCY COMPLIANCE AGREEMENT

THIS AGENCY COMPLIANCE AGREEMENT, dated as of September 16, 2013 (the "Agency Compliance Agreement"), is by and between the ST. LAWRENCE COUNTY INDUSTRIAL DEVELOPMENT AGENCY, an industrial development agency and a public benefit corporation of the State of New York, having its principal office at 19 Commerce Lane, Suite 1, Canton, New York 13617 (the "SLCIDA"), and ACCO Brands USA, LLC, a business corporation duly organized and validly existing under the laws of the State of Delaware, having offices at 941 ACCO Way, Ogdensburg, St. Lawrence County, New York 13669 (the "Company").

WITNESSETH:

WHEREAS, the SLCIDA was created by Chapter 132 of the Laws of 1973 of the State of New York, as amended, pursuant to Title 1 of Article 18-A of the General Municipal Law of the State of New York, as amended (collectively, the "Act");

WHEREAS, the SLCIDA proposes to provide assistance to the Company in the form of Sales and Use Tax Exemptions for a certain project:

Estimated value of good and services to be exempt from NYS and local sales and use tax:	Not to Exceed: \$625,000
Estimated value of NYS and local sales and use tax exemption provided:	Not to Exceed: \$50,000
Project Address (the "Facility"):	941 ACCO Way, Ogdensburg, New York 13669
Project Number:	4001-13-05
Project Description: <i>Upgrade Acco's distribution facility in Ogdensburg. The project includes the renovation and modernization of the property located at 941 ACCO Way located within the City of Ogdensburg, St. Lawrence County, State of New York (the "Facility") and the purchase of new machinery and equipment at the Facility (collectively with the Facility, the "Project")</i>	

WHEREAS, SLCIDA has appointed the Company, its agents and other designees as the SLCIDA's agents for the purposes of acquiring, constructing, renovating, and equipping the Facility;

WHEREAS, said appointment includes the following as it relates to any proposed acquisition, construction, renovation, equipping and completion of any buildings, whether or not any materials or supplies described below are incorporated into or become an integral part of such Facility: (i) all purchases, leases, rentals and other uses of tools, machinery and equipment in connection with acquisition, construction, renovation and equipping of the Facility, and (ii) all purchases, rentals, uses or consumption of supplies, materials and services of every kind and description used in connection with acquisition, construction, renovation and equipping of the Facility, and (iii) all purchases, leases, rentals and uses of equipment, machinery, and other tangible personal property (including installation costs with respect thereto), installed or placed in, upon or under such Facility, entering into contracts and doing all things requisite and proper for completing the Facility;

WHEREAS, the Company has agreed with the SLCIDA, on behalf of the SLCIDA and as the SLCIDA's agent, to limit its activities as agent for the SLCIDA under the authority of the appointing resolution to acts reasonably related to the construction and equipping of the Facility in accordance with the Plans and Specifications;

NOW, THEREFORE, the parties hereto hereby agree as follows:

ARTICLE I: REPRESENTATIONS AND COVENANTS OF THE COMPANY and SLCIDA

Section 1.1 Representations and Covenants of Company. Company makes the following representations and covenants as the basis for the undertakings on its part herein contained:

(a) The Company is a business corporation duly authorized to do business in the State of New York, is in good standing under the laws of the State of New York, and has full legal right, power and authority to execute, deliver and perform this Agency Compliance Agreement. This Agency Compliance Agreement has been duly authorized, executed and delivered by Company.

(b) To the best of Company's knowledge, neither the execution and delivery of this Agency Compliance Agreement nor the consummation of the transactions contemplated hereby nor the fulfillment of or compliance with the provisions hereof will conflict with or result in a breach of or constitute a default under any of the terms, conditions or provisions of any law or ordinance of the State or any political subdivision thereof, Company's organizational documents, as amended, or any restriction or any agreement or instrument to which Company is a party or by which it is bound.

(c) Any and all leasehold improvements undertaken by Company with respect to the Facility and the design, construction, equipping and operation of the Facility will conform with all applicable zoning, planning, building and environmental laws, ordinances, rules and regulations of governmental authorities having jurisdiction over the Facility. The Company shall defend, indemnify and hold the SLCIDA harmless from any liability or expenses, including reasonable attorneys' fees, resulting from any failure by Company to comply with the provisions of this subsection.

(d) This Agency Compliance Agreement constitutes a legal, valid and binding obligation of Company enforceable against Company in accordance with its terms.

(e) The SLCIDA hereby appoints and the Company hereby agrees to act on behalf of the SLCIDA, as its Agent, under the terms of this Agreement, to construct and equip the Facility in accordance with the Plans and Specifications.

ARTICLE II: SPECIAL COVENANTS

Section 2.1 No Warranty of Condition or Suitability by SLCIDA. The SLCIDA makes no warranty, either express or implied, as to the condition, design, operation, merchantability or fitness of, or title to, the Facility or that it is or will be suitable for Company's purposes or needs.

Section 2.2 Hold Harmless Provisions.

(a) Company agrees that the SLCIDA, its directors, members, officers, agents (except agents of the Company) and employees shall not be liable for, and agrees to defend, indemnify, release and hold the SLCIDA, its directors, members, officers, agents (except agents of the Company) and employees 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, directly or indirectly, 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 any Person or Property on, in or about the Facility or the Land, and (ii) liability arising from or expense incurred in connection with the SLCIDA's acquisition, construction, renovation, equipping and owning and leasing of the Facility, including, without limiting the generality of the foregoing, all claims arising from the breach by Company of any of its covenants contained herein, the exercise by Company of the authority conferred upon them pursuant to this Agency Compliance Agreement and all causes of action and attorneys' fees (whether by reason of third party claims or by reason of the enforcement of any provision of this Agency Compliance Agreement (including without limitation this Section) or any of the other documents delivered by the SLCIDA), and any other expenses incurred in defending any claims, suits or actions which may arise as a result of any of the foregoing, provided that any such losses, damages, liabilities or expenses of the SLCIDA are not incurred and do not result from the gross negligence or intentional or willful wrongdoing of the SLCIDA or any of its directors, members, agents

(except the Company and Company) or employees. The foregoing indemnities shall apply notwithstanding the fault or negligence in part of the SLCIDA, or any of its members, directors, officers, agents or employees, and irrespective of the breach of a statutory obligation or the application of any rule of comparative or apportioned liability. The foregoing indemnities are limited only to the extent of any prohibitions imposed by law, and upon the application of any such prohibition by the final judgment or decision of a competent court of law, the remaining provisions of these indemnities shall remain in full force and effect.

(b) Notwithstanding any other provisions of this Agency Compliance Agreement, the obligations of Company pursuant to this Section shall remain in full force and effect after the termination of this Agency Compliance Agreement until the expiration of the period stated in the applicable statute of limitations during which a claim, cause of action or prosecution relating to the matters herein described may be brought, and the payment in full or the satisfaction of such claim, cause of action or prosecution relating to the matters herein described and the payment of all expenses and charges incurred by the SLCIDA, or its members, directors, officers, agents and employees, relating to the enforcement of the provisions herein specified.

(c) In the event of any claim against the SLCIDA or its members, directors, officers, agents or employees by any employee or contractor of Company or anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable, the obligations of Company hereunder shall not be limited in any way by any limitation on the amount or type of damages, compensation, disability benefits or other employee benefit acts.

Section 2.3 Right to Inspect Facility. The SLCIDA and its duly authorized agents shall have the right at all reasonable times to inspect the Facility.

Section 2.4 Qualification in State. Company, throughout the term of this Agency Compliance Agreement, shall continue to be duly authorized to do business in the State.

Section 2.5. Sales Tax Exemption Letter. SLCIDA will provide to the Company a fully-executed Sales Tax Exemption Letter to evidence the authority conveyed to the Company. The letter is provided for the sole purpose of securing exemption from New York State Sales and Use Tax and for the sole purpose of this project. No other principal/agent relationship is intended or may be implied or inferred by this letter. When utilizing a tax exemption, the Company and/or its agent(s) need only to provide the supplier/vendor with a copy of the Sales Tax Exemption Letter to establish the tax exemption.

Section 2.6 Appointment of Project Operator and Agents. Company, effective of the date hereof and until the SLCIDA consents in writing to a termination of this Agency Compliance Agreement, shall accept authority to purchase on behalf of SLCIDA all materials to be incorporated into and made an integral part of the Facility, and the following activities as they related to any construction, erection and completion of any building(s), whether or not any materials, equipment or supplies described below are incorporated into or become an integral part of such buildings: (1) all purchases, leases, rentals and other uses of tools, machinery and equipment in connection with construction and equipping, (2) all purchases, rentals, uses of consumption of supplies, materials, utilities and services of every kind and description used in connection with construction and equipping, and (3) all purchases, leases, rentals and uses of equipment, machinery and other tangible personal property (including installation costs), installed or placed in upon or under such building or facility, including all repairs and replacements of such property.

Section 2.7 Agreement to Maintain List of Appointed Agents. The agency appointment includes the power to delegate such agency, in whole or in part, to agents, subagents, contractors, subcontractors, contractors and subcontractors of such agents and subagents and to other parties as the Company chooses. Company agrees to maintain an accurate list of all parties acting as agent for the SLCIDA and comply with any process and/or procedure to do so as outlined in this Agency Compliance Agreement and the Sales Tax Exemption Letter.

Section 2.8 Agreement to File Appointment of Project Operator Information. The effectiveness of an agency appointment by the SLCIDA is expressly conditioned upon the timely execution by the SLCIDA of New York State Department of Taxation and Finance "IDA Appointment of Project Operator or Agency for Sales Tax Purposes" (Form ST-60) for each agent, subagent, contractor, subcontractor, contractors or subcontractors of such agents and subagents and to such other parties as the Company chooses who provide materials, equipment, supplies or services and deliver said form as agent to the SLCIDA (or have the general contractor, if any or other designated subagent execute). Company agrees that it will ensure that the Form ST-60 will be presented to the SLCIDA within twenty-one (21) days, to enable the SLCIDA to fully execute and deliver Form ST-60 to the State Department of Taxation and Finance within thirty (30) days of appointment. The ST-60 cannot be used as an exemption document.

Section 2.9 Agreement to File Annual Statements and Provide Information. In the event that Company has claimed exemptions from sales and use taxes as agent for the SLCIDA, Company shall file with the New York State Department of Taxation and Finance an annual statement of the value of all sales and use tax exemptions claimed in connection with the Facility in compliance with Sections 874(8) and (9) of the New York State General Municipal Law (Form ST-340). Company shall deliver a copy of such annual statement to the SLCIDA at the time of filing with the Department of Taxation and Finance. Company further agrees to deliver and certify or cause to be delivered and certified whenever requested by the SLCIDA such information concerning Company, its finances, its operations, its employment and its affairs necessary to enable the SLCIDA to make any report required by law, governmental regulation or any of the SLCIDA documents. Such information shall be delivered within thirty (30) days following written request from the SLCIDA.

Section 2.10 Agreement to Convey Project Status. Should the project require modification, either by extending the project beyond its original completion date, or by increasing or decreasing the amount of sales and use tax exemption benefits authorized for the project, the Company must provide the circumstances to the SLCIDA within twenty-one (21) days of the change.

Section 2.11 Books of Record and Account; Financial Statements and Documents Retention.

(a) The Company, at all times, agrees to maintain proper accounts, records and books in which full and correct entries shall be made, in accordance with generally accepted accounting principles, of all transactions and events relating to the business and affairs of Company and any and all records relating to the sales and use tax exemptions claimed in connection with the Facility in compliance with this Agency Compliance Agreement.

(b) The Company must retain for at least six (6) years from the date of expiration of its Contract copies of the (i) Agency Compliance Agreement and (ii) all contracts, agreements, invoices, bill or purchases entered into or made by such Agent using the Sales Tax Exemption Letter and to make all such records available to the SLCIDA upon reasonable notice. This provision shall survive the expiration or termination of this Agency Compliance Agreement.

Section 2.12 Recovery Provisions. In compliance with §875(3) the SLCIDA shall recover, recapture, receive or otherwise obtain from the Company and to any other parties as the Company may designate, or other person or entity State Sales and Use Exemption benefits taken or purported to be taken by any such person to which the person is not entitled or which are in excess of the amounts authorized or which are for property or services not authorized or taken in cases where such agent or project operator, or other person or entity failed to comply with a material term or condition to use property or services in the manner required by the Company through this Agency Compliance Agreement. The Company shall cooperate with the SLCIDA in its efforts to recover, recapture, receive or otherwise obtain such State Sales and Use Exemption benefits, and the Company shall promptly pay over any such amounts to the SLCIDA that it requests. Failure to pay over such amounts to the SLCIDA shall be grounds for the New York State Commissioner of Taxation and Finance to assess and determine State Sales and Use taxes due

as a result of this violation, together with any relevant penalties and interest due on such amounts. This provision shall survive the expiration or termination of the Agency Compliance Agreement.

Section 2.13 Identification of Equipment. If any equipment is to or may become the Property of the SLCIDA pursuant to the provisions of this Agency Compliance Agreement then such equipment shall be properly identified by Company by such appropriate records, including computerized records, as may be approved by the SLCIDA. All Equipment and other Property of whatever nature affixed or attached to the Land or used or to be used by Company in connection with the Facility shall be deemed presumptively to be owned by the SLCIDA, rather than Company, unless the same were utilized for purposes of construction of the Facility or were installed by Company and title thereto was retained by Company in a manner provided subsequent to any Lease Agreement and such Equipment and other Property were properly identified by such appropriate records as were approved by the SLCIDA.

Section 2.14 Depreciation Deductions and Investment Tax Credit. 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 Facility and to any investment credit with respect to any part of the Facility.

Section 2.15 Aggregate Sales and Use Tax Exemption. Company agrees that the aggregate Sales and Use Tax Exemption afforded to the Company by the SLCIDA under this Agency Compliance Agreement shall be limited to \$ 50,000.00.

Section 2.16 Expiration. The agency created by this Agency Compliance Agreement is limited to the Facility and will expire on June 30, 2014. Company may apply in writing to extend this agency authority by showing good cause.

Section 2.17 Disclosure. Pursuant to GML §875(7) this Agency Compliance Agreement and related project documents shall be made available on the Internet and copies of same shall also be provided, without charge to any person who asks for it in writing or in person. Any information exempted from disclosure under Article 6 of the Public Officers Law, will be blacklined.

Section 2.18 Execution of Counterparts. This Agency Compliance Agreement may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

Section 2.19 Notices. All notices, certificates and other communications hereunder shall be in writing and shall be either delivered personally or sent by certified mail, postage prepaid, return receipt requested, addressed as follows or to such other address as any party may specify in writing to the other:

To the SLCIDA:

St. Lawrence County
Industrial Development Agency
19 Commerce Lane, Suite 1
Canton, New York 13617
Attn: Patrick J. Kelly, Chief Executive Officer

With a copy to:

Silver and Collins, Attorneys at Law
44 Court Street
Canton, New York 13617
Attn: Andrew Silver, Esq.

To the Company:

ACCO Brands USA, LLC
941 ACCO Way
Ogdensburg, New York 13669
Attn: William Chapman

IN WITNESS WHEREOF, the SLCIDA and Company have each caused this Agency Compliance Agreement to be executed in their respective names by affixing his signature thereto, or by duly authorized officers, all as of the date first above written.

For St. Lawrence County Industrial
Development Agency
By: _____
Name: Patrick J. Kelly
Title: Chief Executive Officer

For ACCO Brands USA, LLC
By: _____
Name: William F. Chapman
Title: Human Resources Manager

STATE OF NEW YORK)
) ss.:
COUNTY OF ST. LAWRENCE)

On the 16th day of September 2013, before me, personally appeared Patrick Kelly, Chief Executive Officer of the St. Lawrence County Industrial Development Agency, personally known to me or proved to me on the basis of satisfactory evidence to be the Company whose name is subscribed to the within instrument and acknowledged to me that he executed the same in her capacity, and that by his signature on the instrument, the Company, or the person upon behalf of which the Company acted, executed the instrument.

Notary Public, State of New York
NATALIE A. SWEATLAND
Notary Public, State of New York
No. 01SW6007833
Qualified in St. Lawrence County
Commission Expires May 26, 2014

STATE OF NEW YORK)
) ss.:
COUNTY OF ST. LAWRENCE)

On the 14th day of September, 2013, before me, personally appeared William F. Chapman, Human Resources Manager of ACCO Brands USA, LLC personally known to me or proved to me on the basis of satisfactory evidence to be the Company whose name is subscribed to the within instrument and acknowledged to me that s/he executed the same in his/her capacity, and that by his/her signature on the instrument, the Company, or the person upon behalf of which the Company acted, executed the instrument.

Notary Public, State of New York
NATALIE A. SWEATLAND
Notary Public, State of New York
No. 01SW6007833
Qualified in St. Lawrence County
Commission Expires May 26, 2014



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 St. Lawrence County Industrial Development Agency		IDA project number (use OSC numbering system for projects after 1998) 4001-13-05	
Street address 19 Commerce Lane, Suite 1		Telephone number (315) 379-9806	
City Canton		State NY	ZIP code 13617
Name of IDA project operator or agent ACCO Brands USA, 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 941 ACCO Way	Telephone number (315) -3090	Primary operator or agent? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
City Ogdensburg	State NY	ZIP code 13669	
Name of project ACCO: Ogdensburg Plant (4001-13-05)	Purpose of project (see instructions) Manufacturing		
Street address of project site 941 ACCO Way			
City Ogdensburg		State NY	ZIP code 13669
Description of goods and services intended to be exempted from New York State and local sales and use taxes Goods and services related to the renovation and modernization of ACCO's facility located at 941 ACCO Way, Ogdensburg, NY; including the purchase of new machinery and equipment at the Facility.			
Date project operator or agent appointed (mm/dd/yy) 09/13/13	Date project operator or agent status ends (mm/dd/yy) 06/30/14	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: Not to exceed \$625,000		Estimated value of New York State and local sales and use tax exemption provided: Not to exceed: \$50,000	
<p>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.</p>			
Print name of officer or employee signing on behalf of the IDA Patrick J. Kelly		Print title Chief Executive Officer	
Signature		Date 09/16/2013	Telephone number (315) 379-9806

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.

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?

	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

AGREEMENT TO AMEND
AGENCY COMPLIANCE AGREEMENT

This amendment (the "Amendment") dated March 27, 2014 is made by the St. Lawrence County Industrial Development Agency ("SLCIDA") and ACCO Brands USA, Inc. ("Company"), parties to an Agency Compliance Agreement ("Agreement") dated September 13, 2013.

The purpose of this Amendment is to amend the estimated value of NYS and local sales and use tax exemption provided relative to the project. To that end, the Agreement shall be amended as follows:

Section 2.15 of the Agreement is deleted in its entirety and replaced with the following Section 2.15

Section 2.15 Aggregate Sales and Use Tax Exemption. Company agrees that the aggregate Sales and Use Tax Exemption afforded to the Company by the SLCIDA under this Agency Compliance Agreement shall be limited to \$90,000.

Except as set forth in this Amendment, the Agreement is hereby reaffirmed and ratified as written, and shall continue in full force and effect in accordance with its terms and the terms of this Amendment. If there is conflict between this Amendment and the Agreement or any other Amendment, the terms of this Amendment shall prevail.

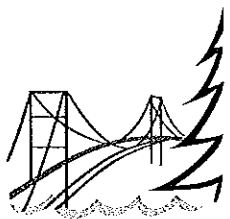
IN WITNESS WHEREOF, the parties hereto have executed this Amendment as of the day and year first above written.

For:
ST. LAWRENCE COUNTY INDUSTRIAL DEVELOPMENT AGENCY

By: _____
Patrick J. Kelly
Chief Executive Officer

For:
ACCO Brands USA, LLC

By: _____
Name: Eric Smith
Title: Controller



ST. LAWRENCE COUNTY INDUSTRIAL DEVELOPMENT AGENCY

Ernest J. LaBaff Industrial Building ~ 19 Commerce Lane, Suite 1 ~ Canton, New York 13617
Phone: (315) 379-9806 / TDD: 711 ~ Fax: (315) 386-2573 ~ www.SLCIDA.com

MEMBERSHIP

CHAIRMAN
Brian W. Staples
Brian Staples, CPA

*

VICE CHAIRMAN
Ernest LaBaff
President Emeritus,
Aluminum Brick & Glass
Workers International Union

*

SECRETARY
Lynn Blevins
Blevins Brothers, Inc.

*

Mark C. Hall
Town of Fine, New York

*

Andrew McMahon
Massena Electric Department

*

Donald Peck
St. Lawrence County
Board of Legislators

*

R. Joseph Weekes, Jr.
Weekes Agency

*

**CHIEF EXECUTIVE
OFFICER**
Patrick J. Kelly
St. Lawrence County
Industrial Development Agency

*

**CHIEF FINANCIAL
OFFICER**
Thomas A. Plastino
St. Lawrence County
Industrial Development Agency

March 27, 2014

New York State Tax Department
IDA Unit
W.A. Harriman Campus
Albany, New York 12227

Re: St. Lawrence County Industrial Development Agency and ACCO Brands USA, LLC
Project: 4001-13-05
Modified ST-60

Dear Sir or Madam:

ACCO Brands USA, LLC has requested an increased in the sales and use tax exemption benefit for its project. The St. Lawrence County IDA authorized this increase at its meeting on March 27, 2014.

Enclosed please find one (1) original form ST-60 (amended), along with a copy of the original ST-60 filing.

Please feel free to contact this office if you have any questions or concerns.

Sincerely,

ST. LAWRENCE COUNTY
INDUSTRIAL DEVELOPMENT AGENCY

By: _____
Natalie A. Sweatland

Enclosures: 1

CC: ACCO Brands USA, LLC File
Eric Smith, Plant Controller, ACCO



IDA Appointment of Project Operator or Agent For Sales Tax Purposes

ST-60

(4/13)

Amended

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 St. Lawrence County Industrial Development Agency		IDA project number (use OSC numbering system for projects after 1998) 4001-13-05	
Street address 19 Commerce Lane, Suite 1		Telephone number (315) 379-9806	
City Canton	State NY	ZIP code 13617	
Name of IDA project operator or agent ACCO Brands USA, LLC	Mark an X in the box if directly appointed by the IDA: <input checked="" type="checkbox"/>	Employer identification or social security number 13- <small>Redacted by SLCIDA</small>	
Street address 941 ACCO Way		Telephone number (315) <small>Redacted by SLCIDA</small> 3090	Primary operator or agent? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
City Ogdensburg	State NY	ZIP code 13669	
Name of project ACCO: Ogdensburg Plant (4001-13-05)		Purpose of project (see instructions) Manufacturing	
Street address of project site 941 ACCO Way			
City Ogdensburg		State NY	ZIP code 13669
Description of goods and services intended to be exempted from New York State and local sales and use taxes Goods and services related to the renovation and modernization of ACCO's facility located at 941 ACCO Way, Ogdensburg, NY; including the purchase of new machinery and equipment at the Facility.			
Date project operator or agent appointed (mm/dd/yy) 09/13/13	Date project operator or agent status ends (mm/dd/yy) 06/30/14	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: Not to exceed \$1,125,000		Estimated value of New York State and local sales and use tax exemption provided: Not to exceed: \$90,000	
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 Patrick J. Kelly		Print title Chief Executive Officer	
Signature <i>Redacted by SLCIDA</i>		Date 03/27/2014	Telephone number (315) 379-9806

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.

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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
WA 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.

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(for persons with hearing and speech disabilities using a TTY): (518) 485-5082



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 St. Lawrence County Industrial Development Agency		IDA project number (use OSC numbering system for projects after 1998) 4001-13-05	
Street address 19 Commerce Lane, Suite 1		Telephone number (315) 379-9806	
City Canton		State NY	ZIP code 13617
Name of IDA project operator or agent ACCO Brands USA, LLC	Mark an X in the box if directly appointed by the IDA: <input checked="" type="checkbox"/>	Employer identification or social security number 13- Redacted by SLCIDA	
Street address 941 ACCO Way		Telephone number (315) 605-3090	Primary operator or agent? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
City Ogdensburg		State NY	ZIP code 13669
Name of project ACCO: Ogdensburg Plant (4001-13-05)		Purpose of project (see instructions) Manufacturing	
Street address of project site 941 ACCO Way			
City Ogdensburg		State NY	ZIP code 13669
Description of goods and services intended to be exempted from New York State and local sales and use taxes Goods and services related to the renovation and modernization of ACCO's facility located at 941 ACCO Way, Ogdensburg, NY; including the purchase of new machinery and equipment at the Facility.			
Date project operator or agent appointed (mm/dd/yy) 09/13/13	Date project operator or agent status ends (mm/dd/yy) 08/30/14	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: Not to exceed \$625,000		Estimated value of New York State and local sales and use tax exemption provided: Not to exceed: \$50,000	
<p>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.</p>			
Print name of officer or employee signing on behalf of the IDA Patrick J. Kelly		Print title Chief Executive Officer	
Signature <i>Redacted by SLCIDA</i>		Date 09/16/2013	Telephone number (315) 379-9806

Instructions

Filing requirements

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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)

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IDA UNIT
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ALBANY NY 12227

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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.

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Brian Staples, CPA

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**CHIEF EXECUTIVE
OFFICER**
Patrick J. Kelly
St. Lawrence County
Industrial Development Agency

*

**CHIEF FINANCIAL
OFFICER**
Thomas A. Plastino
St. Lawrence County
Industrial Development Agency

October 10, 2013

New York State Tax Department
IDA Unit
W.A. Harriman Campus
Albany, New York 12227

Re: ACCO Brands USA, LLC (Project: 4001-13-05)
SubAgent Appointment: Doyle Builders, Inc.

Dear Sir or Madam:

Enclosed please find one (1) original form ST-60 relative to the above-cited project.

Please feel free to contact this office if you have any questions or concerns.

Sincerely,

ST. LAWRENCE COUNTY
INDUSTRIAL DEVELOPMENT AGENCY

By: 
Natalie A. Sweatland

Enclosures: 1

CC: ACCO Brands USA, LLC File
Eric Smith, ACCO (263 Acco Drive)

We are an equal opportunity provider and employer. To file a complaint of discrimination, write:

USDA, Director, Office of Civil Rights, 1400 Independence Avenue, S.W., Washington DC 20250-9410, or call 800-795-3272 (voice) or 202-720-6382 (TDD)



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 St. Lawrence County Industrial Development Agency		IDA project number (use OSC numbering system for projects after 1998) 4001-13-05	
Street address 19 Commerce Lane, Suite 1		Telephone number (315) 379-9806	
City Canton		State NY	ZIP code 13617
Name of IDA project operator or agent Doyle Builders, Inc.	Mark an X in the box if directly appointed by the IDA: <input type="checkbox"/>	Employer identification or social security number 16- [REDACTED]	
Street address 7838 State Highway 68		Telephone number (315) 393-2209	Primary operator or agent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
City Ogdensburg		State NY	ZIP code 13669
Name of project ACCO: Ogdensburg Plant (4001-13-05)		Purpose of project (see instructions) Manufacturing	
Street address of project site 941 ACCO Way			
City Ogdensburg		State NY	ZIP code 13669
Description of goods and services intended to be exempted from New York State and local sales and use taxes Goods and services related to the renovation and modernization of ACCO's facility located at 941 ACCO Way, Ogdensburg, NY; including the purchase of new machinery and equipment at the Facility.			
Date project operator or agent appointed (mm/dd/yy) 09/16/13	Date project operator or agent status ends (mm/dd/yy) 06/30/14	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: Not to exceed \$625,000 (total project)		Estimated value of New York State and local sales and use tax exemption provided: Not to exceed \$50,000 (total project)	
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 Patrick J. Kelly		Print title Chief Executive Officer	
Signature [REDACTED]		Date 10/10/2013	Telephone number (315) 379-9806

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Purpose of project

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- Services
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- Transportation, communication, electric, gas, sanitary services
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- Retail trade
- Manufacturing
- Other (specify)

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IDA UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227**

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Phone: (315) 379-9806 / TDD: 711 ~ Fax: (315) 386-2573 ~ www.SLCIDA.com

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Brian Staples, CPA

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St. Lawrence County
Board of Legislators

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R. Joseph Weekes, Jr.
Weekes Agency

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**CHIEF EXECUTIVE
OFFICER**
Patrick J. Kelly
St. Lawrence County
Industrial Development Agency

*

**CHIEF FINANCIAL
OFFICER**
Thomas A. Plastino
St. Lawrence County
Industrial Development Agency

October 17, 2013

New York State Tax Department
IDA Unit
W.A. Harriman Campus
Albany, New York 12227

Re: ACCO Brands USA, LLC (Project: 4001-13-05)
SubAgent Appointment: Collins Hammond Electrical Contractors, Inc. (16-)

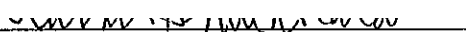
Dear Sir or Madam:

Enclosed please find one (1) original form ST-60 relative to the above-cited project.

Please feel free to contact this office if you have any questions or concerns.

Sincerely,

ST. LAWRENCE COUNTY
INDUSTRIAL DEVELOPMENT AGENCY

By: 
Natalie A. Sweatland

Enclosures: 1

CC: ACCO Brands USA, LLC File
Eric Smith, ACCO (263 Acco Drive)

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USDA, Director, Office of Civil Rights, 1400 Independence Avenue, S.W., Washington DC 20250-9410, or call 800-795-3272 (voice) or 202-720-6382 (TDD)



IDA Appointment of Project Operator or Agent For Sales Tax Purposes

ST-60

(4/13)

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For IDA use only

Name of IDA St. Lawrence County Industrial Development Agency		IDA project number (use OSC numbering system for projects after 1999) 4001-13-05	
Street address 19 Commerce Lane, Suite 1		Telephone number (315) 379-9806	
City Canton		State NY	ZIP code 13617
Name of IDA project operator or agent Collins Hammond Electrical Contractors, Inc.	Mark an X in the box if directly appointed by the IDA: <input type="checkbox"/>	Employer identification or social security number 16-1234567	
Street address Route 68 Riverside Drive		Telephone number (315) 393-4910	Primary operator or agent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
City Ogdensburg		State NY	ZIP code 13669
Name of project ACCO: Ogdensburg Plant (4001-13-05)	Purpose of project (see instructions) Manufacturing		
Street address of project site 941 ACCO Way			
City Ogdensburg		State NY	ZIP code 13669

Description of goods and services intended to be exempted from New York State and local sales and use taxes: **Goods and services related to the renovation and modernization of ACCO's facility located at 941 ACCO Way, Ogdensburg, NY; including the purchase of new machinery and equipment at the Facility.**

Date project operator or agent appointed (mm/dd/yy) 10/01/13	Date project operator or agent status ends (mm/dd/yy) 06/30/14	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: Not to exceed \$625,000 (total project)	Estimated value of New York State and local sales and use tax exemption provided: Not to exceed \$50,000 (total project)	

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 Patrick J. Kelly	Print title Chief Executive Officer
Signature 	Date 10/17/2013
	Telephone number (315) 379-9806

Instructions

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- Purpose of project**
For Purpose of project, enter one of the following:
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 - Construction
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 - Retail trade
 - Manufacturing
 - Other (specify)

Mailing Instructions

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 IDA UNIT
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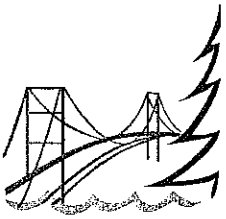
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OFFICER**
Patrick J. Kelly
St. Lawrence County
Industrial Development Agency

*

**CHIEF FINANCIAL
OFFICER**
Thomas A. Plastino
St. Lawrence County
Industrial Development Agency

October 22, 2013

New York State Tax Department
IDA Unit
W.A. Harriman Campus
Albany, New York 12227

Re: ACCO Brands USA, LLC (Project: 4001-13-05)
SubAgent: REB Storage Systems International (002190000)

Dear Sir or Madam:

Enclosed please find one (1) original form ST-60 relative to the above-cited project.

Please feel free to contact this office if you have any questions or concerns.

Sincerely,

ST. LAWRENCE COUNTY
INDUSTRIAL DEVELOPMENT AGENCY

By: Natalie A. Sweatland
Natalie A. Sweatland

Enclosures: 1

CC: ACCO Brands USA, LLC File
Eric Smith, ACCO (263 Acco Drive)



IDA Appointment of Project Operator or Agent For Sales Tax Purposes

ST-60

(4/13)

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For IDA use only

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Street address 19 Commerce Lane, Suite 1		Telephone number (315) 379-9806	
City Canton		State NY	ZIP code 13617
Name of IDA project operator or agent REB Storage Systems International		Mark an X in the box if directly appointed by the IDA: <input type="checkbox"/>	Employer identification or social security number 00-1-100000
Street address 4556 West Grand Avenue; PO Box 66336		Telephone number (800) 252-5955	Primary operator or agent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
City Chicago		State IL	ZIP code 60639
Name of project ACCO: Ogdensburg Plant (4001-13-05)		Purpose of project (see instructions) Manufacturing	
Street address of project site 941 ACCO Way			
City Ogdensburg		State NY	ZIP code 13669
Description of goods and services intended to be exempted from New York State and local sales and use taxes Goods and services related to the renovation and modernization of ACCO's facility located at 941 ACCO Way, Ogdensburg, NY; including the purchase of new machinery and equipment at the Facility.			
Date project operator or agent appointed (mm/dd/yy) 09/17/13		Date project operator or agent status ends (mm/dd/yy) 06/30/14	
		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: Not to exceed \$625,000 (total project)		Estimated value of New York State and local sales and use tax exemption provided: Not to exceed \$50,000 (total project)	
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 Patrick J. Kelly		Print title Chief Executive Officer	
Signature		Date 10/22/2013	Telephone number (315) 379-9806

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.

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
WA 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, WA Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

Need help?

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