

## New York State and Local Sales and Use Tax

ST-124

## **Certificate of Capital Improvement**

After this certificate is completed and signed by both the customer and the contractor performing the capital improvement, it must be kept by the contractor.

Read this form completely before making any entries.

This certificate may not be used to purchase building materials.

Name of customer (print or type)		Name of contractor (print or	lype)	
Street address		Street address		
City State ZIP	code	City	State	ZIP code
Certificate of Authority number (if any)		Certificate of Authority numb	er (if any)	
To be completed by the customer:				
Describe capital improvement to be performed:		. <del>-</del>		
		*.		
				<del></del>
	<del></del>			
Project name	····			
Street address (where the work is to be performed		City	State	510
		<b>,</b>	State	ZIP code
<ul> <li>I am the  wwner,  tenant, of the real property id</li> </ul>	lentified on	this form. and		
<ul> <li>The work described above will result in a capital important (check one) ☐ includes, ☐ does not in identity as tangible personal property and does not understand that:</li> <li>I will be responsible for any sales tax, interest, and pulsabor, if it is determined that this work does not quite.</li> </ul>	rovement to include, the observation of benalty due alify as a c	o the real property within the e sale of tangible personal pro- a permanent part of the real pro- on the contractor's total char apital improvement and	operty that, when insoroperty.  ge for tangible perso	ntalled, retains its
understand that:  — I will be responsible for any sales tax, interest, and be	rovement to include, the ot become a renality due alify as a come sales to	o the real property within the sale of tangible personal property apermanent part of the real property on the contractor's total charapital improvement, and	pperty that, when ins property.  ge for tangible perso	ntalled, retains its
<ul> <li>The work described above will result in a capital implementation.</li> <li>This contract (check one) ☐ includes, ☐ does not in identity as tangible personal property and does not understand that:</li> <li>I will be responsible for any sales tax, interest, and pullabor, if it is determined that this work does not quit transferred to pay the contractor the appropriate transferred to me pursuant to this contract, when it real property; and</li> </ul>	rovement to include, the include, the include, the include the inc	the real property within the sale of tangible personal property of the real property on the contractor's total charapital improvement, and on tangible personal property installed by the contractor of	pperty that, when insoroperty.  ge for tangible person (y (and any associate ones not become a p	enal property and for ed services) ermanent part of th
<ul> <li>The work described above will result in a capital important (check one) ☐ includes, ☐ does not it identity as tangible personal property and does not understand that:</li> <li>I will be responsible for any sales tax, interest, and pulsabor, if it is determined that this work does not quit transferred to pay the contractor the appropriate transferred to me pursuant to this contract, when it real property; and</li> <li>I will be subject to civil or criminal penalties (or both)</li> </ul>	rovement to include, the total become a sensity due alify as a case sales tax the property under the	the real property within the sale of tangible personal property of the real property on the contractor's total charapital improvement, and on tangible personal property installed by the contractor of	pperty that, when insoroperty.  ge for tangible person (y (and any associate ones not become a p	nal property and for ed services) ermanent part of th
<ul> <li>The work described above will result in a capital important (check one) ☐ includes, ☐ does not in identity as tangible personal property and does not understand that:</li> <li>I will be responsible for any sales tax, interest, and pullabor, if it is determined that this work does not quit transferred to pay the contractor the appropriate transferred to me pursuant to this contract, when it real property; and</li> <li>I will be subject to civil or criminal penalties (or both)</li> <li>Signature of customer</li> </ul>	rovement to include, the total become a sensity due alify as a case sales tax the property under the	the real property within the sale of tangible personal property apermanent part of the real property on the contractor's total charapital improvement, and on tangible personal property installed by the contractor of Tax Law, if I issue a false or f	perty that, when insproperty.  ge for tangible person ty (and any associate oes not become a person to become a person to be the control of t	nal property and for ed services) ermanent part of th
<ul> <li>The work described above will result in a capital implementation. This contract (check one) ☐ includes, ☐ does not indentity as tangible personal property and does not understand that:</li> <li>I will be responsible for any sales tax, interest, and pullabor, if it is determined that this work does not quit transferred to pay the contractor the appropriate transferred to me pursuant to this contract, when it real property; and</li> <li>I will be subject to civil or criminal penalties (or both)</li> <li>Signature of customer</li> <li>To be completed by the contractor:</li> <li>the contractor, certify that I have entered into a contractor.</li> </ul>	rovement to include, the state of the sales tax the property under the	the real property within the sale of tangible personal property apermanent part of the real property on the contractor's total charapital improvement, and on tangible personal property installed by the contractor of Tax Law, if I issue a false or false	pperty that, when insproperty.  ge for tangible person to the control of the cont	enal property and for ed services) ermanent part of th
<ul> <li>The work described above will result in a capital implementation. This contract (check one) ☐ includes, ☐ does not indentity as tangible personal property and does not understand that:</li> <li>I will be responsible for any sales tax, interest, and pullabor, if it is determined that this work does not quit transferred to pay the contractor the appropriate transferred to me pursuant to this contract, when it real property; and</li> <li>I will be subject to civil or criminal penalties (or both). Signature of customer</li> <li>To be completed by the contractor:</li> <li>I the contractor, certify that I have entered into a contract viritien contract, if any, is attached.)</li> <li>understand that my failure to collect tax as a result of a</li> </ul>	revement to include, the include, the become a legality due alify as a case tax the property ander the under the legality to perform the legality to the legality to perform the legality to perform the legality to the legality to perform the legality to perform the legality to t	to the real property within the sale of tangible personal property on the contractor's total charapital improvement, and on tangible personal property installed by the contractor of Tax Law, if I issue a false or fittle	perty that, when insproperty.  ge for tangible persons ty (and any associate oes not become a personal description of the control of the cont	onal property and for services) ermanent part of the cove. (A copy of the
<ul> <li>The work described above will result in a capital implementation. This contract (check one) ☐ includes, ☐ does not indentity as tangible personal property and does not understand that:</li> <li>I will be responsible for any sales tax, interest, and pullabor, if it is determined that this work does not quit.</li> <li>I will be required to pay the contractor the appropriate transferred to me pursuant to this contract, when it</li> </ul>	revement to include, the state tax a content to perform the sacrepting a saccepting	to the real property within the sale of tangible personal property on the contractor's total charapital improvement, and on tangible personal property installed by the contractor of Tax Law, if I issue a false or fittle	perty that, when insproperty.  ge for tangible persons ty (and any associate oes not become a personal description of the control of the cont	onal property and for services) ermanent part of the core. (A copy of the coresonally liable for services)