



New York State and Local Sales and Use Tax

ST-124 (5/06)

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.

Table with 2 columns: Name of customer, Street address, City, State, ZIP code, Certificate of Authority number; and Name of contractor, Street address, City, State, ZIP code, Certificate of Authority number.

To be completed by the customer:

Describe capital improvement to be performed:

Horizontal lines for describing the capital improvement.

Project name, Street address (where the work is to be performed), City, State, ZIP code.

I certify that:

- I am the owner, tenant, of the real property identified on this form, and
- The work described above will result in a capital improvement to the real property within the guidelines of this form, and
- This contract includes, does not include, the sale of tangible personal property that, when installed, retains its identity as tangible personal property and does not become a permanent part of the real property.

I understand that:

- I will be responsible for any sales tax, interest, and penalty due on the contractor's total charge for tangible personal property and for labor, if it is determined that this work does not qualify as a capital improvement, and
- I will be required to pay the contractor the appropriate sales tax on tangible personal property (and any associated services) transferred to me pursuant to this contract, when the property installed by the contractor does not become a permanent part of the real property; and
- I will be subject to civil or criminal penalties (or both) under the Tax Law, if I issue a false or fraudulent certificate.

Signature of customer, Title, Date.

To be completed by the contractor:

I, the contractor, certify that I have entered into a contract to perform the work described by the customer named above. (A copy of the written contract, if any, is attached.)

I understand that my failure to collect tax as a result of accepting an improperly completed certificate will make me personally liable for the tax otherwise due, plus penalties and interest.

Signature of contractor or officer, Title, Date.

This certificate is not valid unless all entries are completed.

Contractor's total charge