



# Room Remarketer's Exempt Purchase Certificate

This form must be completed by the purchaser (the room remarketer) and given to the seller (hotel). This form may only be used for purchases of hotel occupancy **on or after** June 1, 2016.

Name of hotel	Name of room remarketer
DBA	DBA
Street address (number and street)	Street address (number and street)
City, town, or village                      State      ZIP code	City, town, or village                      State      ZIP code

Mark an **X** in one box:    Single-purchase certificate                          Blanket certificate   

The purchaser completing this form certifies that it:

- is a room remarketer as defined by the Tax Law (*see instructions*) and is purchasing this occupancy for sale to its customers.
- has been issued a New York State *Certificate of Authority*, \_\_\_\_\_, to collect New York State and local sales and use tax, and this certificate has not expired or been suspended or revoked.  
(enter your sales tax identification number)

This certificate **may not** be used:

- by a room remarketer to purchase hotel occupancy from another room remarketer.
- by a business that is not a room remarketer (such as a travel agent).

**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.

Type or print name and title of owner, partner, or authorized person of purchaser	
Signature of owner, partner, or authorized person of purchaser	Date prepared

**This certificate is not valid unless all entries have been completed by the purchaser.**

## Instructions

### To the room remarketer

This form is for use **only** by a room remarketer to purchase hotel occupancy from a hotel operator. The room remarketer must be registered to collect New York State sales tax and possess a valid *Certificate of Authority* (COA) issued by the Tax Department.

A *room remarketer* is a person who reserves, arranges for, conveys, or furnishes occupancy, whether directly or indirectly, to an occupant for rent in an amount determined by the room remarketer, directly or indirectly, whether pursuant to a written or other agreement.

**Note:** Businesses such as travel agencies that reserve rooms on behalf of their customers but do not have the right to determine the amount of rent that their customers pay for the room are not room remarketers.

Any hotel occupancy purchased exempt from sales tax using this form **must be** purchased for sale to the room remarketer's customers.

For more information see TSB-M-16(2)S, *Sales Tax Exemption for Rent Paid by a Room Remarketer to a Hotel Operator*, and TSB-M-10(10)S, *Amendments Affecting the Application of Sales Tax to Rent Received for Hotel Occupancy by Room Remarketers*.

If you file Form ST-120.2 as a blanket certificate with the seller, it will cover your first purchase and any additional purchases of the same type. Each sales slip or purchase invoice based on a blanket certificate must show your name, address, and COA identification number. If you do not mark an **X** in the blanket certificate box, the certificate will be deemed a single-purchase certificate.

### To the hotel

When making purchases that qualify for exemption from sales tax, the purchaser must provide you with this exemption certificate with all entries completed to establish the right to the exemption.

As a New York State registered vendor, you may accept an exemption certificate in lieu of collecting tax and be protected from liability for the tax if the certificate is valid. The certificate will be considered valid if it is:

- accepted in good faith,
- in your possession within 90 days of the date of the transaction, and
- properly completed (all required entries were made).

An exemption certificate is accepted in good faith when you have no knowledge that the exemption certificate is false or is fraudulently given, and you exercise reasonable ordinary due care. If you do not receive a properly completed certificate within 90 days of the date of the transaction, you will share with the room remarketer the burden of proving the sale was exempt. Failure to collect sales tax, as a result of accepting an improperly completed exemption certificate or receiving the certificate more than 90 days after the sale, may make you personally liable for the tax plus any penalty and interest charges due.

If the blanket certificate box is marked, you may consider this certificate part of any order received from the room remarketer during the period that the blanket certificate remains in effect. A blanket certificate remains in effect until the room remarketer gives you written notice of revocation, or until the Tax Department notifies you that the room remarketer may not make exempt purchases.

You must maintain a method of associating an invoice (or other source document) for an exempt sale with the exemption certificate you have on file from the room remarketer. You must keep this certificate at least three years after the due date of your sales tax return to which it relates, or the date the return was filed, if later.

### Misuse of this certificate

Misuse of this exemption certificate may subject you to serious civil and criminal sanctions in addition to the payment of any tax and interest due. These include:

- a penalty equal to 100% of the tax due;
- a \$50 penalty for each fraudulent exemption certificate issued;
- criminal felony prosecution, punishable by a substantial fine and a possible jail sentence; and
- revocation of your COA. See TSB-M-09(17)S, *Amendments that Encourage Compliance with the Tax Law and Enhance the Tax Department's Enforcement Ability*, for more information.

### Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

### Need help?



Visit our website at **[www.tax.ny.gov](http://www.tax.ny.gov)**

- get information and manage your taxes online
- check for new online services and features



#### Telephone assistance

**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): If you have access to a TTY, contact us at (518) 485-5082. If you do not own a TTY, check with independent living centers or community action programs to find out where machines are available for public use.



**Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.