



Marketplace Provider Certificate of Collection

New York State and Local Sales and Use Tax

This form is completed by the marketplace provider and given to the marketplace seller.

A marketplace provider must issue this certificate to its marketplace sellers if the certification language on page 2 is not included in a publicly-available agreement between the marketplace provider and the marketplace seller.

This form certifies that the marketplace provider, not the marketplace seller, will collect and remit sales tax on the sales that it facilitates. It also allows the seller, if needed, to substantiate to the Tax Department why it did not collect and remit sales tax on its marketplace sales. For more information, see TSB-M-19(2)S, *Sales Tax Collection Requirement for Marketplace Providers*.

Name of marketplace seller			Name of marketplace provider		
Street Address			Street address		
City	State	ZIP code	City	State	ZIP code
			Marketplace provider's <i>Certificate of Authority</i> number		

LiveAuctioneers, LLC
 10 E 38th Street, Floor 4
 New York NY 10016
 14-1856989

I certify that I am a marketplace provider, and that:

- I am registered to collect New York State sales tax
- My *Certificate of Authority* has not expired or been suspended or revoked, and
- I will collect sales tax on all taxable sales of tangible personal property that I facilitate for delivery to a New York State address.

Type or print name and title of owner, partner, or authorized person of marketplace provider		Text
Signature of owner, partner, or authorized person of marketplace provider		Date prepared

MARK LICHTEN
 5/17/21

Instructions

A marketplace seller is relieved from liability for the collection of sales tax if it receives Form ST-150, *Marketplace Provider Certificate of Collection*, from its marketplace provider. This form certifies that the marketplace provider is registered to collect sales tax and will collect and remit sales tax on the sales that it facilitates.

A marketplace provider who has a publicly-available agreement and includes the following statement, or one that is substantially similar, in its publicly-available agreement with its marketplace sellers, does not need to issue Form ST-150 to such sellers:

[Marketplace provider name] is a registered New York State sales tax vendor and will collect sales tax on all taxable sales of tangible personal property that it facilitates for delivery to a New York State address.

This provision will have the same effect as a marketplace provider's issuance of Form ST-150 to a marketplace seller.

Marketplace providers

A marketplace provider is a person who, pursuant to an agreement with a marketplace seller, facilitates sales of tangible personal property by a marketplace seller. A person "facilitates a sale of tangible personal property" when:

- the person provides the forum in which, or by means of which, the sale takes place, or the offer of sale is accepted, including a shop, store, or booth; an Internet website, catalog; or similar forum; and

- the person (or an affiliate) collects the receipts paid by a customer to a marketplace seller for a sale of tangible personal property, or contracts with a third party to collect the receipts. See Tax Law §1101(e)(1) for the definition of *affiliate*.

Marketplace sellers

A *marketplace seller* is defined as any person who has an agreement with a marketplace provider under which the marketplace provider will facilitate sales of tangible personal property for the marketplace seller.

Liability relief for marketplace sellers

A marketplace seller who is registered to collect New York State sales tax is relieved from the duty to collect tax on a sale of tangible personal property and should not include the receipts from the sale in its taxable receipts if:

- the marketplace seller can show that the sale was facilitated by a marketplace provider from whom the marketplace seller has received, in good faith, a properly completed Form ST-150 certifying that the marketplace provider is registered to collect sales tax and will collect sales tax on all taxable sales of tangible personal property by the marketplace seller facilitated by the marketplace provider; and
- any failure of the marketplace provider to collect the proper amount of tax on a sale was not the result of the marketplace seller providing the marketplace provider with incorrect or insufficient information.

This relief of liability does not apply if the marketplace seller and marketplace provider are affiliated.

Form ST-150 is one of the records that must be retained by a marketplace seller. See Tax Bulletin ST-770, *Recordkeeping Requirements for Sales Tax Vendors*.

Where the statement provided above is not included in a publicly-available agreement between the marketplace provider and its marketplace sellers, the marketplace provider must provide its marketplace sellers with a properly completed Form ST-150 not later than ninety days after facilitating such marketplace sellers' sales.

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 for personal information, 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

- 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) or TDD equipment users	Dial 7-1-1 for the New York Relay Service

