

**Textbook Exemption Certificate**

Seller: You must receive this certificate if you do not have the institution's or course instructor's list of required or recommended textbooks.

Student: You must use this certificate only if the seller does not have, and you cannot give the seller, a list of required or recommended textbooks.

Type or print all entries

Seller information

Name of seller		
Address (number and street)		
City	State	ZIP code

Student information

Name of student		
Address (number and street)		
City	State	ZIP code
Student's ID number (see instructions)		

Institution of higher education information

Name of institution of higher education		
Address (number and street)		
City	State	ZIP code

Textbooks eligible for exemption (List any additional textbooks on another Form ST-121.4.)

Textbook title:
Textbook title:
Textbook title:
Textbook title:
Textbook title:
Textbook title:

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 the vendor is a trustee for, and on account of, New York State and any locality with respect to any state or local sales or use tax the vendor is required to collect from me; that the vendor is required to collect such taxes from me unless I properly furnish this certificate to the vendor; and that the vendor must retain this certificate and make it available to the Tax Department upon request. I also understand that the Tax Department is authorized to investigate the validity of tax exemptions claimed and the accuracy of any information entered on this document.

Name of student (type or print)	Signature of student	Date prepared
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Substantial penalties will result from misuse of this certificate

Instructions

General Information

The textbook exemption is only available to a purchaser who:

- is enrolled as a full- or part-time student at an institution of higher education, which provides a course of study leading to the granting of a post-secondary degree, certificate, or diploma that is:
 - recognized and approved by the Regents of the University of the State of New York, or
 - accredited by another accrediting agency or association that is also recognized by the Regents of the University of the State of New York.
- is purchasing textbooks required or recommended, either by the instructor or the institution, for a course being taken at an institution of higher education

An *institution of higher education* includes colleges and universities, professional and technical schools, and libraries and museums that conduct educational programs leading to a post-secondary degree, certificate, or diploma.

Eligible textbooks include new or used textbooks and related workbooks required or recommended by the course instructor or the institution of higher education for a course taken at the institution. This includes course-packs and workbooks required or recommended by the institution or the instructor. This exemption applies whether the textbooks are printed or on CD-ROM, DVD, or other optical disc.

To the student

You must use this certificate only if the seller does not have, and you cannot give the seller, a list of required or recommended textbooks for the course you are taking at the institution where you are enrolled.

The exemption applies **only** to textbooks described above. It does not apply to other required supplies, notebooks, or books not required or recommended for a course.

Student's identification (ID) number

You must show the seller at the time of purchase your valid student ID card issued by the institution of higher education where you are enrolled as a full- or part-time student.

However, if the institution of higher education where you are enrolled does not issue student ID cards, enter ***school does not issue student IDs*** in the *Student's ID number* box. You must also provide the seller other valid evidence of enrollment at an institution of higher education, such as:

- your receipt showing payment to the institution for tuition or for a course for which the textbooks are required or recommended, the name of the institution, and your name;
- a dated statement from the registrar's office indicating you are enrolled as a full- or part-time student; or
- any other current documentation indicating your name, the institution's name, and the period of enrollment.

If you are purchasing eligible textbooks over the Internet or by mail, you must provide the seller your name, address, valid student ID number, and the name and address of the institution where you are enrolled.

Misuse of this certificate

Misuse of this exemption certificate with the intent to avoid tax 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; and
- Criminal felony prosecution, punishable by a substantial fine and a possible jail sentence.

To the seller

You must check the student ID to verify that the purchaser is a student currently enrolled at an institution of higher education.

If the institution or course instructor has not provided a list of eligible books, you may sell a textbook exempt from tax if the student gives you a properly completed certificate.

To substantiate exempt sales to students, you must keep the following:

- a copy of the required or recommended list of textbooks furnished by the course instructor or institution of higher education;

- a copy of the instructor's or institution's list furnished by the student; or
- a properly completed certificate.

If the purchase was made over the Internet or by mail, in addition to a copy of the list of books or this certificate, you must retain and associate the student ID card number and other student ID information (name, address, and institution information) with the sales record of the transaction. See Tax Bulletin 125 (TB-ST-125), *College Textbooks*, for more information.

If you are a registered New York State vendor and accept an exemption certificate, you will be protected from liability for the tax if the certificate is valid.

The certificate will be considered valid if it was:

- accepted in good faith;
- in the seller's possession within 90 days of the transaction; and
- properly completed.

An exemption certificate is accepted in good faith when a seller has no knowledge that the exemption certificate is false or is fraudulently given, and reasonable ordinary due care is exercised in the acceptance of the certificate.

You must receive a properly completed exemption certificate from your customer no later than 90 days after the delivery of the property. When you receive a certificate after the 90 days, both you and the purchaser are subject to the burden of proving that the sale was exempt, and additional documentation may be required. An exemption certificate received on time that is not properly completed will be considered satisfactory if the deficiency is corrected within a reasonable period. You must also maintain a method of associating an invoice (or other source document) for an exempt sale made to a customer with the exemption certificate you have on file from that customer.

Invalid exemption certificates — Sales transactions which are not supported by valid exemption certificates are deemed to be taxable retail sales. The burden of proof that the tax was not required to be collected is on the seller.

Retention of exemption certificates — You must keep this certificate for at least three years after the due date of the sales tax return to which it relates, or the date the return was filed, if later.

Need help?



Visit our Web site 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) Hotline (for persons with hearing and speech disabilities using a TTY): (518) 485-5082



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.

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.