



Textbook Exemption Certificate

ST-121.4
(6/98)

This certificate will not be valid and should not be accepted unless **all** entries have been completed.

Students: You need to use this certificate **only** if the vendor does not have, and you cannot give the vendor, a list of required or recommended textbooks.

Vendors: You must obtain this certificate if you do not have the institution's or course instructor's list of required or recommend textbooks.

Vendor Information - please type or print

Vendor's name		
Address		
City	State	ZIP code

Student Information - please type or print

Student's name	Student's ID number (<i>Do not enter your SS number; see instructions</i>)	
Address		
City	State	ZIP code

Institution of Higher Education Information - please type or print

Name of Institution of Higher Education (<i>see instructions</i>)		
Address		
City	State	ZIP code

Textbooks Eligible for Exemption - please type or print

Textbook Title
Textbook Title
Textbook Title
Textbook Title
Textbook Title
Textbook Title

List any additional textbooks on another Form ST-121.4.

I certify that:

- I am a full- or part-time student enrolled at a qualified institution of higher education.
- I am using this certificate to purchase the eligible textbooks listed above that are *required or recommended* for use in a course at the above institution of higher education.

Student's signature

Date

Substantial penalties will result from misuse of this certificate

Instructions

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 a nationally recognized accrediting agency or association accepted as such 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 which 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 produced and required or recommended by the institution or instructor. This exemption applies whether the textbooks are printed or are on computer floppy disk or CD-ROM.

To the student

You need to use this certificate only if the vendor does not have, and you cannot give the vendor, 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 ID number

You must show the vendor at the time of purchase your valid student identification card from 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 identification cards, enter ***N/A, school does not issue student IDs***, in the *Student's ID number* box. You must also show the book vendor 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 that 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;
- a current list or schedule issued by the institution indicating your name, the institution's name, the courses you are taking, and the period of enrollment; 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 order, you must provide the vendor your student identification number and the name and address of the institution.

If your student identification number is the same as your social security number, you should not give that number to the vendor. Instead, enter ***N/A, student ID number is same as SS number***, in the *Student's ID number* box and provide the vendor the name and address of the institution where you are enrolled.

Note: If you intentionally issue a fraudulent exemption certificate, you will become liable for penalties and interest, in addition to the sales tax initially due.

To the vendor

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

You may accept this certificate in lieu of collecting tax only for the textbooks listed on the front of this form.

If you are a New York State registered vendor and accept an exemption document, 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 vendor's possession within 90 days of the transaction, and properly completed (all required entries were made).

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

You must get a properly completed exemption certificate from your customer no later than 90 days after the delivery of the property or the performance of the service. 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 exempt sale made to a customer with the exemption certificate you have on file from that customer.

Improper 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 upon the vendor.

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

Need Help?

Telephone Assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. **For tax information**, call toll free 1 800 225-5829. **To order forms and publications**, call toll free 1 800 462-8100. **From areas outside the U.S. and outside Canada**, call (518) 485-6800.

Fax-on-Demand Forms Ordering System - Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a Touch Tone phone to order by fax. A fax code is used to identify each form.

Internet Access - <http://www.tax.state.ny.us>
Access our website for forms, publications, and information.

Hotline for the Hearing and Speech Impaired - If you have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Assistance is available from 8:30 a.m. to 4:15 p.m. (eastern time), Monday through Friday. If you do not own a TDD, 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, please call the information numbers listed above.

Mailing Address - If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.

Privacy Notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 8, 18-A, 28, and 28-A of the Tax Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department will use this information primarily to determine and administer sales and use tax liabilities under the Tax Law, and for any other purpose authorized by law.

Failure to provide the required information may result in civil or criminal penalties, or both, under the Tax Law.

This information will be maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 924, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.