ST-16
(7-26)

New Jersey Division of Taxation

Sales Tax

Exemption Certificate For Student Textbooks

To be completed by purchaser and given to and retained by seller

Do not mail this form to the Division of Taxation.

Seller

Name ______________________________

Address ______________________________
Street City State ZIP Code

Student and School

Student ID Number ______________________________

Name of Student ______________________________

Address of Student ______________________________
Street City State ZIP Code

Name of School ______________________________

Address of School ______________________________
Street City State ZIP Code

Textbooks

Title	Price
	$
	$
	$
	$
	$
	$
	$
	$
	$
	$
Total Price	$

The purchaser certifies that they are exempt from payment of the New Jersey Sales and Use Tax on the above textbook purchases because:

☐ They are a student in a school, college, university or other educational institution approved as such by the New Jersey Department of Education; and

☐ The above textbooks have been declared to be required for school purposes by the educational institution.

Student Signature ______________________________ Date ______________

This form may be reproduced

Form ST-16 Instructions

Receipts from the sales of textbooks for use by students are exempt from Sales and Use Tax under N.J.S.A. 54:32B-8.21:
"Sales of school textbooks for use by students in a school, college, university or other educational institution, approved as such by the Department of Education, when the educational institution, upon forms and pursuant to regulations prescribed by the director, has declared the books are required for school purposes and the purchaser has supplied the seller with the form at the time of the sale."
For the purposes of the school textbook exemption, "textbook" means any book that the educational institution requires students to purchase for use in one of its courses. The educational institution must prescribe through its academic departments the particular books that are required for school purposes.

Form ST-16 must be completed by the student purchasing the exempt textbook and retained by the seller.

Accepting the Certificate

A seller can accept this certificate as a basis for exempting sales of textbooks to the purchaser provided the purchaser has:

- **Fully** completed this form; and,
- Presented valid proof of enrollment in a school, college, university or other educational institution approved as such by the New Jersey Department of Education.

A seller must be registered to accept an exemption certificate. The seller is relieved of liability for collecting Sales Tax on transaction(s) covered by the certificate as long as the certificate is fully completed and is received within 90 days of the date of sale. The seller's name and address are **not** required for the exemption certificate to be considered fully completed. The seller is relieved of liability even if the purchaser improperly claimed the exemption, in which case the purchaser will be held liable for nonpayment of the tax.

Retention of Certificates

Certificates must be retained by the seller for four years from the date of the last sale covered by the certificate. Certificates must be in the physical possession of the seller and available for inspection. A seller that enters data elements from paper into an electronic format is not required to retain the paper exemption certificate.

More Information

For more information, see S&U-6, *Sales Tax Exemption Administration*, which is available at *www.nj.gov/treasury/taxation/pdf/pubs/sales/su6.pdf*