## **Step 1: Identify the seller**

1 Name			<b>6</b> D
2 Business address _			
City	State	Zip	
			_

## Step 3: Describe the property

6	Describe the property that is being purchased for resale or list the invoice number and the date of purchase.

## Step 2: Identify the purchaser

**3** Name \_

4	Bus	siness address		
	City		State	Zip
5	Coi	Complete the information below. Check only one box.		
		The purchaser is regis Department of Revenu	ue	ler with the Illinois ation number
		The purchaser is regis Department of Revenu	ue	ller with the Illinois
		The purchaser is auth will resell and deliver		

# Step 4: Complete for blanket certificates

7 Complete the information below. Check only one box.

I am the identified purchaser, and I certify that the following percentage, %, of all of the purchases that I make
from this seller are for resale.

# Step 5: Purchaser's signature

I certify that I am purchasing the property described in Step 3 from the stated seller for the purpose of resale.

	/ /
Purchaser's signature	Date

Note: It is the seller's responsibility to verify that the purchaser's <u>Illinois</u> registration or <u>Illinois</u> resale number is valid and active.

outside the state of Illinois. See Line 5 instructions.

### **General information**

#### When is a Certificate of Resale required?

Generally, a Certificate of Resale is required for proof that no tax is due on any sale that is made tax-free as a sale for resale. The purchaser, at the seller's request, must provide the information that is needed to complete this certificate.

#### Who keeps the Certificate of Resale?

The seller must keep the certificate. We may request it as proof that no tax was due on the sale of the specified property. **Do not** mail the certificate to us.

#### Can other forms be used?

Yes. You can use other forms or statements in place of this certificate but whatever you use as proof that a sale was made for resale must contain

- the seller's name and address;
- the purchaser's name and address;
- a description of the property being purchased:
- a statement that the property is being purchased for resale;
- the purchaser's signature and date of signing; and
- either an <u>Illinois</u> registration number, an <u>Illinois</u> resale number, or a certification of resale to an out-of-state purchaser.

**Note:** A purchase order signed by the purchaser may be used as a Certificate of Resale if it contains all of the above required information.

#### When is a blanket certificate of resale used?

The purchaser may provide a blanket certificate of resale to any seller from whom all purchases made are sales for resale. A blanket certificate can also specify that a percentage of the purchases made from the identified seller will be for resale. In either instance, blanket certificates should be kept up-to-date. If a specified percentage changes, a new certificate should be provided. Otherwise, all certificates should be updated at least every three years.

# Specific instructions

#### Step 1: Identify the seller

**Lines 1 and 2** Write the seller's name and mailing address.

#### Step 2: Identify the purchaser

Lines 3 and 4 Write the purchaser's name and mailing address.

**Line 5** Check the statement that applies to the purchaser's business, and provide any additional requested information.

**Note:** A statement by the purchaser that property will be sold for resale will not be accepted by the department without supporting evidence (*e.g.*, proof of out-of-state registration).

#### Step 3: Describe the property

**Line 6** On the lines provided, briefly describe the tangible personal property that was purchased for resale or list the invoice number and date of purchase.

#### Step 4: Complete for blanket certificates

**Line 7** The purchaser must check the statement that applies, and provide any additional requested information.

#### Step 5: Purchaser's signature

The purchaser must sign and date the form.