

### Illinois Department of Revenue

# **CRT-61** Certificate of Resale

Step 1: Identify the seller	Step 3: Describe the property
1 NameStandard Process Inc,	6 Describe the property that is being purchased for resale or
2 Business address PO Box 904	list the invoice number and the date of purchase.
PalmyraWI53156CityStateZip	Vitamins, Herbs and Dietary Supplements
Step 2: Identify the purchaser 3 Name	Step 4: Complete for blanket certificates
4 Business address	7 Complete the information below. Check only one box.  I am the identified purchaser, and I certify that all of the purchases that I make from this seller are for resale.
City State Zip  Complete the information below. Check only one box  The purchaser is registered as a retailer with the Illino	I am the identified purchaser, and I certify that the following percentage,
Department of Revenue.  Account ID number  The purchaser is registered as a reseller with the Illino Department of Revenue.  Resale number	Step 5: Purchaser's signature
The purchaser is authorized to do business out-of-stat will resell and deliver property only to purchasers local	e and Purchaser's signature Date

Note: It is the seller's responsibility to verify that the purchaser's <u>Illinois</u> account ID or <u>Illinois</u> resale number is valid and active. You can confirm this by visiting our web site at tax.illinois.gov and using the Verify a Registered Business tool.

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> account ID 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.

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