



ILLINOIS Resale and Tax Exempt Guidelines

These guidelines are a brief overview of exemptions that pertain to stores in **ILLINOIS**. Please contact the Corporate Tax Department for more detailed information and assistance. Use your best judgment to expedite the sale, staying within these guidelines, providing the best customer service, while protecting the company's best interest.

PURCHASER IS:	EXEMPTION	EXPLANATION/INFORMATION NEEDED
RESALE: ***RETAILER Auto Dealerships, Auto Repair, Auto Body Shops, Tire Retailers, etc. <i>**Tires/Wheels must be sold in customer's normal course of business</i>	Y	MUST Obtain customer's 8 digit Illinois Account ID or resale number Example: 1234-5678
RESALE: OUT OF STATE	LIMITED	Carry Out Only - Customer must provide home state sales tax number and a statement that property will be sold for resale outside the state.
FEDERAL GOVERNMENT AGENCY US Army, Navy, Air Force, Homeland Security, etc. <i>**See GSA Invoice Processing Document on KC</i>	Y	MUST obtain a copy of their Illinois Dept. of Revenue exemption certificate. <i>Upload into CertCapture to create the exemption certificate</i> *MUST be purchased with government funds - NO cash or personal checks/credit cards allowed. <i>See Publication 104 – Common Sales Tax Exemptions</i>
FOREIGN DIPLOMAT Agents/Consulates from foreign countries	Y	MUST obtain copy of the Diplomatic tax exemption card (front and back) <i>Upload into CertCapture to create the exemption certificate</i>
NON-PROFIT ORGANIZATIONS Religious, Charitable & Nonprofit Organizations	Y	MUST obtain a copy of their Illinois Dept. of Revenue exemption certificate. <i>Upload into CertCapture to create the exemption certificate</i>
AGRICULTURAL Farm/Ranch	LIMITED	CARRY OUT ONLY Farm machinery & equipment only Exemption does not apply to motor vehicles (trucks & autos) <i>See Publication 104 – Common Sales Tax Exemptions</i>
LOCAL AND STATE GOVERNMENT AGENCIES POLICE DEPT, FIRE DEPT, CITY PARKS, ETC.	Y	MUST obtain a copy of their Illinois Dept. of Revenue exemption certificate. <i>Upload into CertCapture to create the exemption certificate</i> <i>See Publication 104 – Common Sales Tax Exemptions</i>
PUBLIC TRANSPORTATION COMMON CARRIER Transportation companies for hire	Y	MUST provide customers USDOT number. Limousines, buses and taxis accepted <i>See Rolling Stock Instructions</i>