

### Step 1: Identify the seller

- 1 Name \_\_\_\_\_
- 2 Business address \_\_\_\_\_
- \_\_\_\_\_
- City State Zip

### Step 2: Identify the purchaser

- 3 Name \_\_\_\_\_
- 4 Business address \_\_\_\_\_
- \_\_\_\_\_
- City State Zip

#### 5 Complete the information below. Check only one box.

- The purchaser is registered as a retailer with the Illinois Department of Revenue. \_\_\_\_\_ .  
Registration number
- The purchaser is registered as a reseller with the Illinois Department of Revenue. \_\_\_\_\_ .  
Resale number
- The purchaser is authorized to do business out-of-state and will resell and deliver property only to purchasers located outside the state of Illinois. See Line 5 instructions.

### 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 4: Complete for blanket certificates

- 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.
- 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 registration or resale number is valid and active.

## 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 a registration number, a 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.

