



# ST-590-M Instructions for Certificate of Eligibility for Military Purchase Exemption

## General Information

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### When is a Certificate of Eligibility for Military Purchase Exemption required?

Effective January 1, 2024, exempt from the Retailers' Occupation Tax Act, the Service Occupation Tax Act, the Use Tax Act, and the Service Use Tax Act are purchases of tangible personal property made by an active duty member of the United States armed forces in which the federal government is the payor. The exemption does not apply to personal purchases made by active duty members of the armed forces.

To claim the exemption, the active duty service member must present valid military identification, provide payment from the federal government, and complete Form ST-590-M, Certificate of Eligibility for Military Purchase Exemption, at the time of purchase. Form ST-590-M is required for proof that the transaction is eligible for the exemption. 35 ILCS 120/2-5(48); 35 ILCS 115/3-5(35); 35 ILCS 110/3-5(34); 35 ILCS 105/3-5(43).

### Who keeps the Certificate of Eligibility for Military Purchase Exemption?

Retailers must keep Form ST-590-M as documentation of the exemption in their records for a period of not less than six years. The Illinois Department of Revenue (IDOR) may request Form ST-590-M as proof that no tax was due on the sale of the specified property. Unless otherwise requested, do not send the certificate to IDOR.

### When is a blanket certificate used?

The purchaser may provide Form ST-590-M as a blanket certificate of eligibility for exemption to any seller from whom all purchases made are eligible for the exemption. Blanket certificates must be kept up to date, and retailers should request a new blanket certificate if any information changes. Otherwise, all certificates should be updated at least every three years.

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## Specific Instructions

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### Step 1: Identify the seller

Provide the seller's name and mailing address.

### Step 2: Identify the purchaser and provide information about the purchaser's active duty military service

Provide the purchaser's name, mailing address, branch of the US armed forces, and military ID number. Also identify the form of payment. The payment must be made by the federal government for the exemption to be valid. Valid payment types include, but are not limited to, a credit card held by the federal government or a check for which the federal government is the account holder.

### Step 3: Describe the property being purchased

Briefly describe the tangible personal property that was purchased. Provide the invoice number and date of purchase.

### Step 4: Complete for blanket certificate

For a blanket certificate to qualify, the purchaser must check the box.

### Step 5: Purchaser's signature

The purchaser must sign and date the form.