



# ST-60 Manufacturing Machinery and Equipment Exemption - Production-Related Tangible Personal Property Exemption Report

Use this form to report the Manufacturing Machinery and Equipment Production-Related Tangible Personal Property Exemption for purchases made on or after **July 1, 2007** and on or before **June 30, 2008**

REV 01 Form 093 Station 220  
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NS CA

## Step 1: Identify your business

- 1 Business name \_\_\_\_\_
- 2 Business address \_\_\_\_\_  
Street address
- City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_
- 3 Business phone number (\_\_\_\_\_) \_\_\_\_\_
- 4 Illinois account ID \_\_\_\_\_ - \_\_\_\_\_  
If you do not have an account ID, check this box.   
Write your federal employer identification number (FEIN) or social security number.
- 5 Total amount of exemption claimed \_\_\_\_\_

## Step 2: Identify the total amount of production-related tangible personal property purchases eligible for the expanded manufacturing machinery and equipment exemption.

- 6 Purchases of production-related tangible personal property from July 1, 2007 through June 30, 2008 that are eligible for the expanded manufacturing machinery and equipment exemption on which tax was paid, and for which Manufacturer's Purchase Credit was not used. (Do not include taxes paid.) \$ \_\_\_\_\_
- 7 Amount of exemption claimed (subject to proration by the department) \$ \_\_\_\_\_  
(Multiply Line 6 by 5% (.05))

## Step 3: Sign below

Under penalties of perjury, I state that I have a certificate from the supplier(s) authorizing me to file this report to claim the exemption. The items purchased qualify for the expanded manufacturing machinery and equipment exemption for production-related tangible personal property. I have examined this form and, to the best of my knowledge, it is true, correct, and complete.

\_\_\_\_\_  
Taxpayer or authorized agent's signature      (\_\_\_\_\_)      \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
Daytime phone number      Date

## General Information

### When do I complete this report?

You must complete this report if you are claiming the expanded manufacturing machinery and equipment exemption for production-related tangible personal property. You must have paid Retailers' Occupation Tax to your suppliers or self-assessed use tax on purchases of production-related tangible personal property used in the manufacturing process. You must file the report no later than September 2, 2008.

**Note:** You may not use or earn MPC on these purchases.

**Note:** This expanded manufacturing machinery and equipment exemption cannot be claimed by construction contractors.

For more information, see Informational Bulletin FY 2008-19.

### What is "production-related tangible personal property"?

The term "production-related tangible personal property" refers to items used or consumed in a production-related process by the purchaser in a facility in which the manufacturing process takes place. The term includes but is not limited to

- tangible personal property purchased for incorporation into real estate within a manufacturing facility;
- tangible personal property used or consumed in activities such as preproduction material-handling, receiving, quality control, inventory control, storage, staging, and packaging for shipping and transportation purposes; and
- tangible personal property used or consumed by the purchaser for research and development.

### What is not considered "production-related tangible personal property"?

"Production-related tangible personal property" does not include, without limitation

- tangible personal property used, within or outside a manufacturing facility, in sales, purchasing, accounting, fiscal management, marketing, personnel recruitment or selection, or landscaping; or
- tangible personal property required to be titled or registered with a department, agency, or unit of federal, state, or local government.

### How do I complete this report?

Complete each line of this report using information you have retained in your records. **If you do not complete and file this report timely, you will lose your right to claim the exemption.** Do not submit invoices or certifications with the report.

### Where can I get help?

You may get help by

- visiting our web site at [tax.illinois.gov](http://tax.illinois.gov).
- calling our Taxpayer Assistance Division at **1 800 732-8866** or **217 782-3336**
- calling our TDD (telecommunications device for the deaf) at **1 800 544-5304**
- writing to  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19044  
SPRINGFIELD IL 62794-9044

## Step-by-step Instructions

### Step 1: Identify your business

**Lines 1, 2, and 3** - Write your business name, address, and telephone number.

**Line 4** - Write your Illinois account number. If you do not have an account ID, check the box and write your FEIN or social security number in the space provided.

**Line 5** - Write the amount of the exemption you are claiming.

### Step 2: Identify the total amount of production-related tangible personal property purchases eligible for the expanded manufacturing machinery and equipment exemption.

**Line 6** - Write the total taxable purchase price of all production-related tangible personal property you purchased from registered suppliers who charged you Retailers' Occupation Tax. Do not include taxes paid. You will also include any production-related tangible personal property for which you self-assessed use tax on Form ST-1.

**Line 7** - Multiply Line 6 by the exemption rate of 5 percent to arrive at the amount of the exemption claimed before any necessary proration.

### Step 3: Sign below

You or your authorized agent must sign the report, and write a contact telephone number and the date on the line provided. Mail this form to:

SALES TAX PROCESSING DIVISION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19034  
SPRINGFIELD IL 62794-9034