



CDF-7 Commercial Distribution Fee (CDF) Sales Tax Exemption Certification

(Use for purchases made on or after July 1, 2004 through June 30, 2005.)

Read this information first

Use this form from **July 1, 2004 through June 30, 2005** to document the sale of a second division motor vehicle or trailer that qualifies for the CDF sales tax exemption. **Do not** use this form to report purchases of repair and replacement parts; use Form RUT-7, Rolling Stock Certification.

Although a purchaser may be required to pay the Commercial Distribution Fee administered by the Illinois Secretary of State, the purchase is not automatically an exempt transaction. A purchase qualifies for the CDF sales tax exemption if **all** of the following qualifications are met:

- 1 The purchase is a second division motor vehicle or trailer with a gross vehicle weight rating (GVWR) of more than 8,000 pounds.
- 2 The second division motor vehicle or trailer is used primarily for commercial purposes.
- 3 The Commercial Distribution Fee administered by the Illinois Secretary of State is paid when the motor vehicle or trailer is registered at the time of purchase (or, directly to the Illinois Secretary of State when the purchaser applies for apportioned plates) and in subsequent registration years.

Complete all information requested. The purchaser must sign the certification. **Dealers should keep this certification in their books and records as proof of the exemption claimed.**

Step 1: Identify the seller

- | | |
|--|------------------------|
| 1 Name _____ | 3 Address _____ |
| 2 IBT no. (if Illinois retailer) _____ - _____ | City, state, ZIP _____ |

Step 2: Describe the item purchased

- | | |
|--------------------|--------------------------------|
| 1 Year _____ | 4 Purchase date _____ |
| 2 Make/model _____ | 5 VIN _____ |
| 3 GVWR _____ | 6 ST-556 Transaction no. _____ |

Step 3: Identify the purchaser

- | | |
|---|--|
| 1 Name _____ | 5 Commercial purpose for which the motor vehicle or trailer primarily will be used _____ |
| 2 Phone number _____ | |
| 3 IBT or other registration no. (if applicable) _____ | 6 Mark the option that applies: |
| 4 Address _____ | _____ The purchaser is paying the Commercial Distribution Fee at the time of purchase. |
| City, state, ZIP _____ | _____ The purchaser is applying for apportioned plates and will pay the Commercial Distribution Fee directly to the Illinois Secretary of State. |

Step 4: Sign the certification (purchasers)

I certify that each of the following statements is true:

- 1 I am purchasing a second division motor vehicle or trailer with a gross vehicle weight rating of more than 8,000 pounds.
- 2 I will use the second division motor vehicle or trailer primarily for commercial purposes.
- 3 I am paying the Commercial Distribution Fee administered by the Illinois Secretary of State at the time of purchase (or, directly to the Illinois Secretary of State when I apply for apportioned plates) and will continue to pay the fee in subsequent registration years because I am paying either the flat weight tax for a bus, truck, or truck tractor under Section 3-815(a) of the Illinois Vehicle Code; or mileage weight option tax for a bus, truck, truck tractor, or trailer under Section 3-818(a) of the Illinois Vehicle Code.

I understand that if I do not continue to register this motor vehicle or trailer so that I am required to pay the Commercial Distribution Fee in subsequent years, I will be liable for Illinois Use Tax on the original purchase price of this motor vehicle or trailer, plus any applicable penalties and interest.

Under penalties of perjury, I state that I have examined this certification and, to the best of my knowledge, it is true, correct, and complete.

| | |
|-----------------------|-------|
| _____ | _____ |
| Purchaser's signature | Date |

