Illinois Department of Revenue

CRT-61 Certificate of Resale (Sales and Related Taxes, Fees, and E911 Surcharge) Instructions

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, including a lease or rental, that is made tax-free as a sale for resale. The purchaser, at the seller's request, must provide the required information to complete this certificate. It is the seller's responsibility to verify that the purchaser's retailer or reseller Illinois account ID number is valid and active.

Note: Retailers registered with an active ST-556 Sales Tax account may use the Certificate of Resale to purchase items for resale that must be titled or registered by an agency of Illinois state government (*e.g.*, vehicles, watercraft, aircraft, trailers, and manufactured (mobile) homes). A transaction return must, however, still be filed. And when Form ST-556 is properly completed with the required information in Sections 1 through 6, the form can be used in place of Form CRT-61. See **Form ST-556**, Sales Tax Transaction Return Instructions and the **ST-9**, A Guide for Reporting Sales Using Form ST-556, Sales Tax Transaction Return, for additional information.

Who keeps the Certificate of Resale?

The seller must keep the Certificate of Resale as documentation of the exemption in their records for a period of not less than three and one-half years. IDOR may request it as proof that no tax was due on the sale of the specified property.

Unless otherwise directed, **do not** mail the Certificate of Resale to IDOR.

Can other forms be used?

Yes. You can use other forms or statements in place of this Certificate of Resale, but any 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, or the signature of an authorized employee or agent of the purchaser, and date of signing; and
- either the purchaser's Illinois retailer account ID number, Illinois reseller account ID number, or a Certificate 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 blanket certificates should be updated at least once every three years.

Specific Instructions

Step 1: Identify the seller

Enter the seller's name and mailing address.

Step 2: Identify the purchaser

Enter the purchaser's name and mailing address.

Check the statement that applies to the purchaser's business, and provide any additional requested information. It is the seller's responsibility to verify that the purchaser's retailer or reseller Illinois account ID number is valid and active. You can confirm this by using the Verify a Registered Business link at **mytax.illinois.gov**.

Note: A statement by the purchaser that property will be sold for resale will not be accepted by IDOR without supporting evidence (*e.g.*, Illinois retailer or reseller account ID number or proof of out-of-State registration).

Only complete Step 3, Step 4, ***or*** Step 5. Do **not** complete more than one step.

Step 3: Describe the property

On the lines provided, briefly describe the tangible personal property that was purchased for resale or list the invoice number and date of purchase. If necessary, you can attach additional sheets or attachments to provide more detail.

Step 4: Complete for full blanket certificates

Check this box to certify a full blanket certificate.

Step 5: Complete for percentage blanket certificates

Check this box for commodity single item type purchases, such as cooking oil used in preparing foods or coal, that are partially for resale and partially for use in production activities (See **86 Ill. Adm. Code 130.215**). This box can also specify that a given percentage of the purchases made from the identified seller will be for resale.

Note: Blanket certificates and perecentage blanket certificates must be updated at least once every three years.

Step 6: Purchaser's signature

The purchaser must sign, print name, provide email and phone number, and date the form. The purchaser understands that if the item(s) purchased under this certificate are used in any manner other than as just described, tax will be owed based on each item's purchase price or as otherwise provided by law. The purchaser understands misuse or misrepresentation may also result in penalties, interest, and criminal prosecution.

Electronic signatures may be in the form of a scanned or digitized image of a handwritten signature; a handwritten signature input onto an electronic signature pad; a handwritten signature, mark, or command input on a display screen with a stylus device; or an electronic signature created by a third-party software that requires dual (two-factor) authentication.