Use your 'Mouse' or the 'Tab key' to move through the fields and 'Mouse' or 'Space bar' to enable the checkboxes.

Illinois Department of Revenue

# ST-591 Certificate of Exemption Eligibility for Qualified Purchases of Home-Delivered Meals

## Step 1: Identify the retailer

Name _____

Address _____

City _____ State _____ ZIP _____

## Step 2: Identify the intermediary-purchaser and provide information about the intermediary's government contract

Name _____

Address _____

City _____ State _____ ZIP _____

**Intermediary-purchaser is a:** (check one box below)

Medicare Administrative Contractor ☐ Managed Care Organization ☐ Medicare Advantage Organization ☐

Government contracting agency: _____

**Recipient of the home-delivered meal is a beneficiary of:** (check one box below)

Medicare ☐ Medicaid ☐

Form of payment _____

## Step 3: Describe the sale

Include an invoice number and the date of purchase.

_____

_____

_____

## Step 4: Complete for blanket certificate

Check the box below to certify a blanket certificate.

☐ I am the intermediary-purchaser identified in Step 2, and I certify that all of the home-delivered meals that I purchased from the retailer identified in Step 1 qualify for the home-delivered meal exemption.

## Step 5: Sign below

The undersigned certifies that it is an intermediary pursuant to a government contract as identified in Step 2 above, and further certifies that it is purchasing the home-delivered meal(s) described in Step 3 above on behalf of a Medicare or Medicaid recipient from the retailer stated in Step 1.

Signature _____ Date _____

**The retailer must retain this Form ST-591 in its records for the period during which IDOR is authorized to issue notices of tax liability, which is generally up to 3.5 years.**

This form is authorized as outlined under the tax or fee Act imposing the tax or fee for which this form is filed. Disclosure of this information is required. Failure to provide information may result in this form not being processed and may result in a penalty.



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