



JX ENTERPRISES CUSTOMER ACCOUNT APPLICATION

If you would like to retain or obtain use of the services of the various JX Enterprises entities, please provide the following information and email it to **ARDesk@jxe.com** or fax it to **(262) 547-3242**. If you are tax exempt please include a properly completed and signed exemption certificate.

Business Information:

Full Legal Name of Business: _____

Billing Address: _____ City, State & Zip: _____

Phone #: _____ Fax #: _____ Cell #: _____

E-mail: _____

Type of Business: Corporation Partnership LLC LLP Proprietorship Other

Company Principals / Registered Agents: _____

Guarantor Information:

For Sole Proprietorships and Partnerships

Name(s) of Guarantor(s): _____

Billing Address: _____ City, State & Zip: _____

Phone #: _____ Fax #: _____ Cell #: _____

E-mail: _____

Date of Birth: _____ Social Security Number: _____

Are Purchase Orders Required? Yes No

Estimated Monthly Credit Requirements: _____ Number of units needed (Rentals only): _____

The above information is given for the purpose of inducing JX Enterprises to provide rentals, parts and services and is warranted to be true, accurate and complete. JX Enterprises may reject any application in its sole discretion. We hereby authorize all persons or entities named above to release complete financial information regarding the Applicant or the guarantor to JX Enterprises or its authorized representative. In the event an application is accepted and an account opened, it will be subject to the JX Enterprises Customer Account Terms and conditions attached hereto.

Date: _____ Authorized Signature: _____

INDIVIDUAL PERSONAL GUARANTEE

In consideration of your sales of parts, rentals and/or provision of services, I personally guarantee and bind myself to pay to you on demand any sum which the "Business" named above fails to pay. It is understood that I am to pay you on demand, and that this guaranty is a continuing and irrevocable guarantee for such indebtedness and is a guaranty of collection and not of payment, and that by my signature below I hereby waive notice of default, non-payment and notice thereof and consent to any modification or renewal of the agreement hereby guaranteed.

SIGNATURE: _____

SIGNATURE: _____

ADDRESS: _____

ADDRESS: _____

DATE: _____

DATE: _____

SOCIAL SECURITY #: _____

SOCIAL SECURITY #: _____

JX ENTERPRISES CUSTOMER ACCOUNT TERMS AND CONDITIONS

These terms and conditions govern the provision of rentals, parts and or service to the customer referenced on the attached account application ("Buyer") by the following entities whom are collectively referred to as "JX Enterprises": (1) Peterbilt of Wisconsin, Inc. d/b/a JX Peterbilt – Green Bay, JX Peterbilt – Appleton, JX Peterbilt – Waukesha, JX Peterbilt – Madison, JX Peterbilt – Milwaukee, JX Peterbilt – Wadsworth, and JX Peterbilt – Rockford, (2) Wausau Truck Center, Inc. d/b/a JX Truck Center, (3) McLean County Truck Company d/b/a JX Peterbilt – Bloomington and JX Peterbilt – Champaign, (4) Peterbilt Illinois – Joliet, Inc. d/b/a JX Peterbilt – Bolingbrook, (5) Peterbilt Illinois – Chicago, Inc. d/b/a JX Peterbilt – Bensenville, (6) Peterbilt of Michigan, Inc. d/b/a JX Peterbilt – Grand Rapids (7) Peterbilt of Indiana, Inc. d/b/a JX Peterbilt – Indianapolis and JX Peterbilt – Fort Wayne, and (7) JX Leasing, Inc. d/b/a JX PacLease – Bloomington, JX PacLease – Wadsworth, JX PacLease – Bolingbrook, JX PacLease – Champaign, JX PacLease – Rockford, JX PacLease – Bensenville, JX PacLease – Waukesha, JX PacLease – Madison, JX PacLease – Green Bay, JX PacLease – Wausau, JX PacLease – Milwaukee, JX PacLease – Appleton, JX PacLease – Grand Rapids, JX PacLease – Indianapolis, JX PacLease – Fort Wayne. No terms and conditions other than these terms and conditions shall be binding upon JX Enterprises and any contrary terms contained in any purchase order or communication from Buyer.

CREDIT: JX Enterprises may, at its sole discretion, open an account, grant time to pay, refuse to grant, or impose limitations upon any account or credit extended to Buyer.

PAYMENT: Payment for the rental of trucks & equipment are due and payable to JX Enterprises within 10 days after the date of invoice. Payment for all other goods and services purchased shall become due and payable to JX Enterprises by the fifteenth of the following month.

FINANCE CHARGE: The unpaid balance of any charge for goods and services that has not been paid in full by the due date will bear interest at the rate of 1.5% per month (18% APR).

LIEN: Until all sums due to JX Enterprises have been paid in full, Buyer grants JX Enterprises a lien and security interest in Buyer's vehicles and or other property in the possession of JX Enterprises.

STORAGE: JX Enterprises shall charge Buyer a storage fee of \$25.00 per day for the storage of Buyer's property on JX Enterprises' property.

MANUFACTURER'S PARTS WARRANTY ONLY: THE BUYER'S SOLE AND EXCLUSIVE WARRANTY AS TO PARTS SOLD AND OR INSTALLED BY JX ENTERPRISES, IS THAT PROVIDED BY THE MANUFACTURER. JX ENTERPRISES MAKES NO EXPRESS OR IMPLIED WARRANTIES AS TO ANY PARTS SOLD AND OR INSTALLED. JX ENTERPRISES HEREBY DISCLAIMS ALL EXPRESS OR IMPLIED WARRANTIES AS TO ANY PARTS SOLD AND OR INSTALLED, WHETHER IMPLIED BY OPERATION OF LAW OR OTHERWISE, INCLUDING, WITHOUT LIMITATION, ALL IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS OR FITNESS FOR A PARTICULAR PURPOSE. UNDER NO CIRCUMSTANCES, AND IN NO EVENT, WILL JX ENTERPRISES BE LIABLE FOR PERSONAL INJURY OR PROPERTY DAMAGE OR ANY OTHER LOSS, DAMAGE, COST OF REPAIRS OR INCIDENTAL, PUNITIVE, SPECIAL, CONSEQUENTIAL, OR LIQUIDATED DAMAGES OF ANY KIND, WHETHER BASED UPON WARRANTY, CONTRACT, STRICT LIABILITY, NEGLIGENCE OR ANY OTHER CAUSE OF ACTION ARISING IN CONNECTION WITH THE DESIGN, MANUFACTURE, SALE, OR USE OF PARTS SOLD AND OR INSTALLED BY JX ENTERPRISES. JX ENTERPRISES SHALL, SOLELY AS A COURTESY TO ITS CUSTOMER, ATTEMPT TO PROCESS ANY MANUFACTURER WARRANTY CLAIM WHICH MAY BE AVAILABLE AS TO ANY PART SOLD AND OR INSTALLED BY JX ENTERPRISES, PROVIDED HOWEVER THAT UNLESS PAID BY THE MANUFACTURER, NO ADDITIONAL ALLOWANCE SHALL BE MADE FOR THE LABOR OR EXPENSE OF REPAIRING OR REPLACING DEFECTIVE PARTS OR DAMAGE RESULTING FROM THE SAME.

JX ENTERPRISES LIMITED SERVICE/LABOR WARRANTY: JX ENTERPRISES WARRANTS THAT LABOR AND SERVICES WILL BE PERFORMED IN A GOOD AND WORKMANLIKE MANNER. IN THE EVENT THAT A DEFECT IN LABOR OR SERVICES ATTRIBUTIBLE TO JX ENTERPRISES IS FOUND TO EXIST WITHIN THE THIRTY (30) DAYS FOLLOWING THE DATE OF PERFORMANCE OF SUCH LABOR OR SERVICES IT WILL BE REMEDIED BY THE JX ENTERPRISES ENTITY WHICH PERFORMED SUCH LABOR OR SERVICE WITHOUT CHARGE. JX ENTERPRISES HEREBY DISCLAIMS ANY AND ALL OTHER WARRANTIES AS TO ANY LABOR OR SERVICE PERFORMED, INCLUDING ANY WARRANTIES IMPLIED BY OPERATION OF LAW OR OTHERWISE, INCLUDING, WITHOUT LIMITATION, ALL IMPLIED WARRANTIES OF FITNESS OR FITNESS FOR A PARTICULAR PURPOSE.

LIABILITY LIMITATION REGARDING ENTITIES. This agreement and particularly the joint account structure is provided to Buyer as a courtesy and convenience. Buyer agrees that in the event of a claim, it will seek remedies and recourse, if any, only from the particular dealer entity identified above which provided the rentals, parts and or service in question, and not to any of the other JX Enterprises entities identified above, or their parents or affiliates.

DISCLAIMER OF DAMAGES: JX Enterprises' sole liability for rentals, parts and or service is as provided above. In no event shall JX Enterprises be liable for special, exemplary, punitive or consequential damages arising out of or in connection with this Agreement, including without limitation, breach of any obligation imposed on JX Enterprises hereunder or in connection herewith. Consequential damages for purposes hereof shall include, without limitation, loss of use, income or profit, or losses sustained as the result of injury to any person, or loss of or damage to property. Buyer shall indemnify JX Enterprises against all liability, cost or expense which may be sustained by JX Enterprises on account of any such loss, damage or injury.

DEFAULT: Buyer will be in default if Buyer fails to pay for any purchases in full by the due date. Buyer will also be in default if (1) Buyer becomes the subject of bankruptcy or insolvency proceeding, (2) Buyer fails to make payment when due or fails to comply with any other term of this Agreement, (3) if Buyer is an individual, at Buyer's death. If Buyer is in default, JX Enterprises may refuse to extend any further credit to Buyer under this Agreement and may require all future purchases to be on a "cash on delivery" basis. Subject to any limitations imposed by applicable law, if Buyer is in default JX Enterprises may also accelerate the full balance of Buyer's account. On default, Buyer is responsible for all collection expenses including actual attorney's fees and court costs. Election of one remedy hereunder shall not constitute a waiver of any other remedy held by JX Enterprises hereunder or at law or equity.

AMENDMENT: JX Enterprises may amend this Agreement from time to time by giving Buyer at least fifteen (15) days written notice, unless a longer period is required by law. Buyer's use of the account after JX Enterprises has given Buyer such notice constitutes Buyer's agreement to be bound by modified terms. To the extent permitted by law and indicated in the notice provided to Buyer, JX Enterprises may apply those amendments to Buyer's existing account balance as well as to future transactions.

ASSIGNMENTS: Buyer agrees that JX Enterprises may sell, assign or transfer Buyer's account and/or any part of any account balance without notice to Buyer. Buyer's rights under this Agreement may not be assigned.

CHOICE OF LAW AND VENUE: This contract and any action arising out of it shall be governed by the laws of the State of Wisconsin. If the services for Buyer are performed in multiple cities and/or states then the venue shall be in the Circuit Court of Waukesha County, Wisconsin.

SEVERABILITY: If any portion of this Agreement is invalid or unenforceable, then validity or unenforceability shall not affect any other provision hereof and the provisions set forth herein shall be construed in all respects as if the invalid or unenforceable provision has been omitted.

This is a multi-state form. Not all states allow all exemptions listed on this form. Purchasers are responsible for knowing if they qualify to claim exemption from tax in the state that would otherwise be due tax on this sale. The seller may be required to provide this exemption certificate (or the data elements required on the form) to a state that would otherwise be due tax on this sale.

The purchaser will be held liable for any tax and interest, and possibly civil and criminal penalties imposed by the member state, if the purchaser is not eligible to claim this exemption. A seller may not accept a certificate of exemption for an entity-based exemption on a sale made at a location operated by the seller within the designated state if the state does not allow such an entity-based exemption.

1. Check if you are attaching the Multi-state Supplemental form.
 If not, enter the two-letter postal abbreviation for the state under whose laws you are claiming exemption.
2. Check if this certificate is for a single purchase and enter the related invoice/purchase order # _____.

3. **Please print**

Name of purchaser _____

| | | | |
|------------------|------|-------|----------|
| Business Address | City | State | Zip Code |
|------------------|------|-------|----------|

| | | |
|---------------------------|----------------|------------------|
| Purchaser's Tax ID Number | State of Issue | Country of Issue |
|---------------------------|----------------|------------------|

| | | | |
|-----------------------------|------|--|-------------------------|
| If no Tax ID Number | FEIN | Driver's License Number/State Issued ID Number | Foreign diplomat number |
| Enter one of the following: | | | |
| | | State of Issue: _____ | Number _____ |

Name of seller from whom you are purchasing, leasing or renting
JX Enterprises, Inc & Subsidiaries

| | | | |
|------------------|----------------|-------|----------|
| Seller's address | City | State | Zip code |
| <u>Various</u> | <u>Various</u> | | |

4. **Type of business.** Circle the number that describes your business

- | | |
|---|---|
| <p>01 Accommodation and food services</p> <p>02 Agricultural, forestry, fishing, hunting</p> <p>03 Construction</p> <p>04 Finance and insurance</p> <p>05 Information, publishing and communications</p> <p>06 Manufacturing</p> <p>07 Mining</p> <p>08 Real estate</p> <p>09 Rental and leasing</p> <p>10 Retail trade</p> | <p>11 Transportation and warehousing</p> <p>12 Utilities</p> <p>13 Wholesale trade</p> <p>14 Business services</p> <p>15 Professional services</p> <p>16 Education and health-care services</p> <p>17 Nonprofit organization</p> <p>18 Government</p> <p>19 Not a business</p> <p>20 Other (<i>explain</i>) _____</p> |
|---|---|

5. **Reason for exemption.** Circle the letter that identifies the reason for the exemption.

- | | |
|---|---|
| <p>A Federal government (<i>department</i>) _____</p> <p>B State or local government (<i>name</i>) _____</p> <p>C Tribal government (<i>name</i>) _____</p> <p>D Foreign diplomat # _____</p> <p>E Charitable organization # _____</p> <p>F Religious or educational organization # _____</p> <p>G Resale # _____</p> | <p>H Agricultural production # _____</p> <p>I Industrial production/manufacturing # _____</p> <p>J Direct pay permit # _____</p> <p>K Direct mail # _____</p> <p>L Other (<i>explain</i>) _____</p> |
|---|---|

6. **Sign here.** *I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.*

| | | | |
|--|------------------------|--------------|-------------|
| Signature of Authorized Purchaser | Print Name Here | Title | Date |
|--|------------------------|--------------|-------------|



RUT-7 Rolling Stock Certification

Retailers and Purchasers: Keep this certification in your books and records as proof of the exemption claimed

Step 1: Identify how this certification is being used

Mark the option that applies.

Purchases of motor vehicles, trailers, aircraft, watercraft, limousines, railway cars, and locomotives

1 Single purchase (one or multiple items) — I certify that this purchase qualifies for the rolling stock exemption.

Qualifying method election. (motor vehicles and trailers only)

Note: if you purchase multiple vehicles in this transaction and the same election will not be used on all vehicles, prepare a separate Form RUT-7 to identify which vehicles will use which method.

2 Qualifying method - Mark one option.

a Miles b Trips

Purchases of repair and replacement parts

3 Single purchase (one or multiple items) — Mark one option below.

a I certify that this purchase qualifies for the rolling stock exemption.

b I certify that _____ percent of this bulk purchase qualifies for the rolling stock exemption.

4 Blanket certification for this and future purchases — Mark one option below.

Note: Update this certification at least every 3 years.

a I certify that 100 percent of the purchases that I make from this seller qualify for the rolling stock exemption.

b I certify that _____ percent of the bulk purchases that I make from this seller qualify for the rolling stock exemption.

Step 2: Describe the purchase

Purchases of motor vehicles, trailers, aircraft, watercraft, limousines, railway cars, and locomotives

1 Year, make, and model _____
Identification no. _____

Purchases of repair and replacement parts

2 Description of items purchased Heavy duty trucks, parts, service, lease & rental

Step 3: Identify the buyer

1 Name _____

2 Address _____ () —
Number and street or post office box City State ZIP Telephone number

3 yes no Is the buyer a lessor who will lease the item described in Step 2?
If yes, go to Step 4. If no, complete Line 4 below, then go to Step 5.

4 Certificate of authority number and date issued _____ / / _____
Number Date issued

Step 4: If the buyer is a lessor, identify the lessee (If not, go to Step 5.)

1 Name _____

2 Address _____ () —
Number and street or post office box City State ZIP Telephone number

3 Certificate of authority number and date issued _____ / / _____
Number Date issued

Step 5: Buyer/lessor certification (Mark the appropriate statement.)

I certify that I am an interstate carrier for hire and that I will use the purchased item as, or attached to, rolling stock to haul persons or commodities for hire in interstate commerce.

I certify that I am a lessor and that the lessee of the item purchased is an interstate carrier for hire who will use the purchased item as, or attached to, rolling stock to haul persons or commodities for hire in interstate commerce.

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.

Buyer's signature _____ Date _____ Name of buyer (please print) _____

General Instructions

What is the purpose of Form RUT-7?

To claim the rolling stock exemption, you must complete Form RUT-7, Rolling Stock Certification.

Who may claim the exemption?

You must be recognized by a specific federal or state regulatory agency as an interstate carrier for hire and have received a certificate of authority to engage in interstate commerce. This does not apply to limousine operators.

When may a lessor claim the exemption?

If you are a purchaser who will be leasing the item you may claim the exemption if the

- lessee is recognized by a specific federal or state regulatory agency as an interstate carrier for hire and has received a certificate of authority to engage in interstate commerce; and
- lessee will use the item in a qualifying manner as described in these instructions; and
- lease is in effect or executed at the time of the purchase for use as rolling stock.

The tax exemption will last only as long as the lease remains in effect and the item is being used in a qualifying manner. When the item reverts to your use, you must pay Use Tax on the fair market value (not to exceed the purchase price) of the item directly to the Illinois Department of Revenue on or before the last day of the calendar month following the month in which the item reverts to the use of the lessor. To pay Use Tax, contact us at **217 782-3336** or **800 732-8866** and we will send you the proper form.

What qualifies for the exemption?

Certain items purchased or used by interstate carriers for hire to be used as rolling stock in interstate commerce qualify for the exemption. Items include:

- motor vehicles
- watercraft
- aircraft
- repair and replacement parts
- trailers
- railway cars
- limousines

Aircraft, watercraft, or rail carrier items (and repair and replacement parts): You must use these items for hire to carry persons or commodities in interstate commerce on a regular and frequent basis.

Second division motor vehicles, limousines, and trailers (and repair and replacement parts): If the **CDF sales tax exemption** is claimed, the items purchased are exempt only if the motor vehicle or trailer qualifies for the rolling stock exemption as shown below.

- A **motor vehicle (other than a limousine)** must have a gross vehicle weight rating of more than 16,000 pounds.
- A **motor vehicle, limousine, or trailer** must carry persons or property for hire in interstate commerce for either
 - more than 50 percent of its total **trips** in a 12-month period; or,
 - more than 50 percent of its total **miles** in a 12-month period.

The total trips or miles for which persons or property are carried for hire between points in Illinois may be used to qualify for the exemption if the journey or shipment originates or terminates outside Illinois.

You must identify which method will be used — trips or miles — at the time of purchase and document your choice on Form RUT-7. If you do not choose an option, you will be deemed to have chosen the miles method. You must use the motor vehicle or trailer in a qualifying manner under the chosen method for each consecutive 12-month period from the initial title or registration date, whichever is later. If you do not, the exemption will be revoked and applicable tax, penalties, and interest will be due.

If you make fleet purchases and will not use the same qualifying method, a separate Form RUT-7 must be completed for each vehicle or trailer since the election is on a per item basis. Keep a copy in your books and records to verify your election.

Note: To document each trailer's qualifying use, you may use documentation showing what qualifying motor vehicle or qualifying group of motor vehicles to which the trailer is dedicated. For more information, see Informational Bulletins FY 2005-01 and 2008-03, Rolling Stock Exemption Changes.

What does not qualify for the exemption?

It is not the type of item that determines if it qualifies for use as rolling stock, but how the item is used by an interstate carrier for hire. Only those items specifically used as rolling stock qualify for the exemption. For example, items do **not** qualify for use as rolling stock when they are used only

- to transport company officers, employees, customers or others not for hire (even if the persons cross state lines); or
- to transport property a business owns or is selling and delivering to customers (even if the items cross state lines); or
- as support vehicles when the vehicles do not haul persons or commodities for hire in interstate commerce.

When is the Form RUT-7 due?

Form RUT-7 is due at the time of the transaction. Keep a copy in your books and records to document the exemption.

Are there other returns that must be filed?

When the item qualifying as rolling stock

- is sold by an Illinois dealer, use Form ST-556, Sales Tax Transaction Return.
- is purchased from an out-of-state dealer, use Form RUT-25, Vehicle Use Tax Transaction Return.
- is purchased (or acquired by gift or transfer) from an individual or other private party,
 - and is a **motor vehicle** as defined by 625 ILCS 5/1-146 or **limousine** as defined by 625 ILCS 5/1-139.1 of the Illinois Vehicle Code, use Form RUT-50, Private Party Vehicle Tax Transaction.
 - and is an **aircraft or watercraft**, use Form RUT-75, Aircraft/Watercraft Use Tax Transaction Return.
- such as railway cars, locomotives, or repair and replacement parts is sold by a retailer, use Form ST-1, Sales and Use Tax Return.

Step-by-Step Instructions

Step 1— Lines 1–4: Mark the option that applies. Lines 3b and 4b may be used for bulk purchases only.

Note: Update blanket certificates executed for repair and replacement parts at least every three years.

Step 2— Line 1: If the purchase is a motor vehicle, trailer, aircraft, watercraft, limousine, railway car, or locomotive provide the year, make, and model. Provide the appropriate identification number for the item sold, such as a vehicle identification number (VIN) for motor vehicles, limousines, and trailers, a hull identification number (HIN) for watercraft, (N) number for aircraft, or other identification number for railway car and locomotive.

Line 2: If the purchase is a repair and replacement part, provide a description of the item.

Step 3 — Lines 1 and 2: Provide the requested information.

Line 3: If you are a lessor who will lease the item to an interstate carrier for hire who will use the item under lease as “qualifying” rolling stock in interstate commerce, check “yes,” and go to Step 5. If not, complete Line 4, before going to Step 5.

Line 4: If you are an interstate carrier for hire, write your certificate of authority number and date issued.

Note: Limousines do not receive a certificate of authority number. Write “limousine” instead of the certificate of authority number.

Step 4 — Lines 1- 3: Complete this information if you are a lessor who will lease an item to an interstate carrier for hire who will then use the item under lease as “qualifying” rolling stock in interstate commerce. The lease must have been in effect at the time of purchase.

Step 5 — If you are an **interstate carrier for hire**, check the statement on the left side. You must sign and date the certification and print the signed name.

If you are a **lessor** who will lease the item to a lessee who is an interstate carrier for hire and who then will use the item as “qualifying” rolling stock in interstate commerce, check the statement on the right side. You must sign and date the certification and print the signed name.



CRT-61 Certificate of Resale

Step 1: Identify the seller

1 Name JX Enterprises and All Disregarded Entities

2 Business address Various

Various
City State Zip

Step 2: Identify the purchaser

3 Name _____

4 Business address _____

City State Zip

5 Complete the information below. Check only one box.

The purchaser is registered as a retailer with the Illinois Department of Revenue. _____
Account ID number

The purchaser is registered as a reseller with the Illinois Department of Revenue. _____
Resale number

The purchaser is authorized to do business out-of-state and will resell and deliver property only to purchasers located outside the state of Illinois. See Line 5 instructions.

Step 3: Describe the property

6 Describe the property that is being purchased for resale or list the invoice number and the date of purchase.
Heavy duty trucks, parts, service, lease & rental

Step 4: Complete for blanket certificates

7 Complete the information below. Check only one box.

I am the identified purchaser, and I certify that all of the purchases that I make from this seller are for resale.

I am the identified purchaser, and I certify that the following percentage, _____%, of all of the purchases that I make from this seller are for resale.

Step 5: Purchaser's signature

I certify that I am purchasing the property described in Step 3 from the stated seller for the purpose of resale.

Purchaser's signature Date

Note: It is the seller's responsibility to verify that the purchaser's Illinois account ID or Illinois resale number is valid and active. You can confirm this by visiting our web site at tax.illinois.gov and using the Verify a Registered Business tool.

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 that is made tax-free as a sale for resale. The purchaser, at the seller's request, must provide the information that is needed to complete this certificate.

Who keeps the Certificate of Resale?

The seller must keep the certificate. We may request it as proof that no tax was due on the sale of the specified property.

Do not mail the certificate to us.

Can other forms be used?

Yes. You can use other forms or statements in place of this certificate but whatever you use as 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 and date of signing; and
- either an Illinois account ID number, an Illinois resale number, or a certification 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 certificates should be updated at least every three years.

Specific instructions

Step 1: Identify the seller

Lines 1 and 2 Write the seller's name and mailing address.

Step 2: Identify the purchaser

Lines 3 and 4 Write the purchaser's name and mailing address.

Line 5 Check the statement that applies to the purchaser's business, and provide any additional requested information.

Note: A statement by the purchaser that property will be sold for resale will not be accepted by the department without supporting evidence (e.g., proof of out-of-state registration).

Step 3: Describe the property

Line 6 On the lines provided, briefly describe the tangible personal property that was purchased for resale or list the invoice number and date of purchase.

Step 4: Complete for blanket certificates

Line 7 The purchaser must check the statement that applies, and provide any additional requested information.

Step 5: Purchaser's signature

The purchaser must sign and date the form.