

**ADDENDUM A
CONTRACTORS APPLICATION
EXEMPTION CERTIFICATE BUILDING MATERIALS**

Effective **July 1, 2013** the Building Materials Sales Tax Exemption Certificate for a project in an Illinois Enterprise Zone must be issued by the Illinois Department of Revenue per Public Act 97-905 passed in August of 2012.

Who is eligible for a Building Materials Sales Tax Exemption Certificate?

- Each construction contractor or other entity that purchases building materials to be incorporated into real estate in an Enterprise Zone by rehabilitation, remodeling or new construction.

How do I apply for a Building Materials Sales Tax Exemption Certificate?

- Construction contractors or other entities seeking exemption certificates must go through the Zone Administrator of the zone where the project is located.

THE FOLLOWING INFORMATION IS REQUIRED BY THE ILLINOIS DEPARTMENT OF REVENUE TO PROCESS THE APPLICATION FOR SALES TAX EXEMPTION PURSUANT TO PUBLIC ACT 97-905:

Name: _____ Address: _____

City, State, Zip: _____

Email: _____ Phone: _____

- Federal Employer Identification Number (FEIN) or "Applicant ID"*: _____

- The address (or location) of the Project: _____

- Total Contractor Project Contract : \$ _____ Average Sales Tax Rate: _____ %

Percentage of Contract that is Building Materials Qualifying for Exemption: _____ %

(Estimated amount of Exemption): \$ _____

- **A construction materials list with costs for each category must be attached to complete the application**
- **There is a ½% Administration Fee based on documented cost of attached construction materials lists**
- The building materials sales tax exemption certificate is only valid from the date it is issued. Materials purchased prior to receiving the certificate will not qualify for tax exempt status.
- Statute requires that all building contractors and owners that were issued Building Materials Sales Tax Exemption Certificates for projects located in an Enterprise Zone are required to annually file a report on the Illinois Department of Revenue website at <http://tax.illinois.gov/Businesses/Incentives/> for the tax incentives received during the prior calendar year. If the report is not submitted by the filing deadline, the Department of Revenue will revoke the certificates issued for your projects.

***IMPORTANT:** If you are a sole proprietor using a Social Security Number (SSN) as your business identification number, you must first obtain an "Applicant ID" through the Building Materials Exemption Certificate program at tax.illinois.gov and bring your Applicant ID to the Zone Administrator to apply.

Signature - Applicant

Name & Title

Date