

Illinois Department of Revenue  
1500 South Ninth Street  
Springfield, Illinois 62708

INFORMATIONAL BULLETIN FY85-7 (REVISED)

TO: All Retailers Located Within the Corporate Limits of Cicero,  
Illinois

SUBJECT: Illinois Enterprise Zone Act  
Public Act 82-1019 (SB 1299)

Due to an amendment to the Cicero Enterprise Zone Ordinance, this bulletin is being issued to supersede Informational Bulletin FY 85-7, issued September, 1984. The changes from the original bulletin are set forth in bold fact type.

If your business does not sell building materials, please disregard this bulletin.

The Illinois Department of Commerce and Community Affairs has certified an area in the city of Cicero as an enterprise zone in accordance with the provisions of Public Act 82-1019. As a retailer in Cicero, you may be entitled to sales tax relief on certain sales of building material which will be incorporated into COMMERCIAL OR INDUSTRIAL REAL ESTATE in that enterprise zone.

To be eligible, you for sales tax relief you must:

1. Be located within the corporate limits of the city of Cicero;
2. Make a sale on or after July 1, 1984 of building material which will be incorporated into COMMERCIAL OR INDUSTRIAL REAL ESTATE in the Cicero enterprise zone by remodeling, rehabilitation or new construction; (the building improvement must be of the nature and scope for which a building permit is required by the building code and the permit must have been issued);
3. Report gross receipts from all such sales in Item 1 on your sales tax return (Form RR-1-A);
4. Pay all taxes due;
5. Unconditionally refund tax to the purchaser or otherwise demonstrate that you (the retailer) bore the burden of the tax; and
6. File Claims for Credit (on Form RCR-21 for state tax; RCR-22 for municipal tax) with the Department of Revenue.

To substantiate the claim, you must provide the Department with the following documentation:

- A. A copy of the invoice, showing type of material, price, and sales tax charged;
- B. A statement signed by the purchaser indicating the address in the enterprise zone at which the building material will be incorporated and attesting that the building material purchased will be used exclusively IN COMMERCIAL OR INDUSTRIAL REAL ESTATE located in the Cicero enterprise zone (see reverse side for sample of Purchaser's Statement);
- C. A copy of the purchaser's building permit stamped "enterprise zone";

D. A copy of the cancelled check, credit memorandum, or "instant

Page 2

FY85-07

refund" showing tax refunded to the purchaser (see reverse side for the sample of "instant refund").

The statute authorizes the filing of claims for credit. It does not authorize an exemption or deduction. You may not reduce your gross receipts (in Item 1) or take a deduction on your sales tax return.

We will process enterprise zone claims for credit on a first-in, first-out basis. When we approve the claims for credit, we will issue you a separate credit memorandum for each type of tax you are recovering (i.e., state tax and municipal tax). DO NOT attempt to offset any taxes due by the amount of your claim until you receive the credit memoranda. Such an attempt could result in our imposing penalty and interest charges on your account.

If you have any questions regarding claims for credit, please contact us at (217) 782-7517.

J. Thomas Johnson  
Director of Revenue

Issued: December, 1984

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