

Illinois Department of Revenue
101 West Jefferson Street
Springfield, Illinois 62708

INFORMATIONAL BULLETIN FY86-45

TO: Registered Retailers
SUBJECT: Sales to Exempt Organizations

This bulletin pertains to your business if you make sales to organizations which are exempt from paying sales tax.

The Department of Revenue (DOR) has recently begun issuing exemption identification numbers to qualified religious, charitable, educational, and governmental organizations and to recreational organizations for persons over 55 years of age. These numbers will be similar to the registration numbers which retailers have used for many years and may be used to document the exemption from tax for purchases FOR ORGANIZATIONAL PURPOSES by these organizations. The exemption number will be an "E" followed by 8 digits, the first 3 of which will be "9's." Example: E9990-1234.

We will issue the exemption numbers to new organizations which apply for exemption and to previously exempt organizations which re-apply. We hope to have all qualified organizations under the new system by July 1987.

In the interim, you should continue to accept from exempt organizations either the old DOR "ruling letter" (affirming that an organization is exempt) or the new exemption number. You should retain a copy of the new exemption number in your records in the same manner as you would retain a registration number from another retailer.

If you have questions or need more information, please call or write. Telephone numbers and an address are at the top of this bulletin.

J. Thomas Johnson
Director of Revenue

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