

+ ENTERPRISE ZONE ACT SALES TAX EXEMPTION

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<p> TO: Building-Materials +---+Retailers Located Within The Corporate Limits of Maywood</p>	<p>To Qualify for an Exemption For the sale to qualify for an enterprise zone exemption, you must:</p>	<p>To Claim an Exemption To claim an enterprise zone exemption you must:</p>
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If your business does not sell building materials, please disregard this bulletin.

Enterprise Zone Created

The Illinois Department of Commerce and Community Affairs has certified an area in the Village of Maywood as an enterprise zone in accordance with the provisions of Public Acts 82-1019 and 84-221.

The local taxing jurisdiction has adopted an ordinance providing a sales tax exemption of state, local, and mass transit taxes on certain sales of building materials which will be incorporated into real estate in the enterprise zone.

1. Be located in the City of Maywood.
2. Make a sale on or after July 1, 1988 of building materials which will be incorporated into real estate in the zone by means of remodeling, rehabilitation or new construction.

Note: The building improvements must be of the nature and scope for which a building permit is required by the building code. To verify the exemption, the purchaser must provide you with a copy of the signed statement indicating the address in the enterprise zone at which the building materials will be incorporated. See reverse side for an example of a Purchaser's Statement.

1. Report gross receipts from these sales on line 1 of your sales tax return (Form RR-1-A).
2. Deduct the receipts on line 13 or 14 and identify the deductions as "Enterprise Zone Sales."

If you have questions or need information, please contact us. Our address and telephone numbers are provided at the end of this bulletin.

 FOR INFORMATION CALL: 1 800 732-8866 or 1 217 782-3336
 WRITE: Illinois Department of Revenue
 101 W. Jefferson St., P.O. Box 19044
 Springfield, IL 62794-9044
