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+ ENTERPRISE ZONE ACT SALES TAX EXEMPTION

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|TO:|BUILDING-MATERIALS
+---+RETAILERS LOCATED
     WITHIN THE
     DES PLAINES
     RIVER VALLEY

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

ENTERPRISE ZONE EXPANDED

The Illinois Department of Commerce and Community Affairs has expanded the Des Plaines River Valley Enterprise Zone to include a certain area of the village of Romeoville, effective May 1, 1989. This expands the enterprise zone to include the cities of Joliet and Lockport, the villages of Rockdale and Romeoville, and the unincorporated areas of Will County.

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

TO QUALIFY FOR AN EXEMPTION

For the sale to qualify for an enterprise zone exemption, you must:

1. Be located within the cities of Joliet or Lockport, or the villages of Rockdale or Romeoville, or the unincorporated areas of Will County.

2. Make a sale of building materials which will be incorporated into real estate in the zone by means of remodeling, rehabilitation, or new construction.

NOTE: To verify the exemption, the purchaser must provide you with a 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.

TO CLAIM AN EXEMPTION

To claim an enterprise zone exemption you must:

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 deduction as "Enterprise Zone Sales."

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

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