

+ ENTERPRISE ZONE ACTS SALES TAX EXEMPTION

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<p>            TO:  BUILDING-MATERIALS            +---+ RETAILERS LOCATED            WITHIN THE CITIES            OF MATTOON,            CHARLESTON,            OAKLAND, OR THE            UNINCORPORATED            AREA OF COLES            COUNTY             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 Mattoon,            Charleston,            Oakland, and            certain            unincorporated            areas of Coles            County as an            enterprise zone.         </p>	<p>           TO QUALIFY FOR AN            EXEMPTION             For the sale to qualify            for an enterprise zone            exemption, you must:             1. Be located within            the cities of Mattoon,            Charleston, Oakland,            or the unincorporated            area of Coles County.             2. Make a sale on or            after March 1, 1990,            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.         </p>	<p>           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 ST-1).             2. Deduct the receipts            using the ST-1            Worksheet for line 2.            Write the deductions            on line 12 of the            worksheet.         </p> <p>           QUESTIONS             If you have questions or            need more information,            please contact us. Our            address and telephone            numbers are listed at            the bottom of this            bulletin.         </p>
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 FOR INFORMATION CALL: 1 800 732-8866 or  
1 217 782-3336  
 WRITE: Illinois Department of Revenue  
 101 W. Jefferson St., P.O. Box 19015  
 Springfield, IL 62794-9015  
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