

+ ENTERPRISE ZONE ACTS SALES TAX EXEMPTION

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TO:  BUILDING-MATERIALS TO QUALIFY FOR AN +---+ RETAILERS LOCATED EXEMPTION WITHIN THE CITIES OF ROCK FALLS, FULTON, For the sale to qualify PROPHETSTOWN, for an enterprise zone STERLING, MORRISON, exemption, you must: THE VILLAGE OF LYNDON, AND THE 1. Be located within UNINCORPORATED AREA the cities of Rock OF WHITESIDE COUNTY Falls, Fulton, Prophetstown, Sterling, Morrison, the Village of Lyndon or the unincorporated area of Whiteside County.	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.
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ENTERPRISE ZONE  
EXPANDED  
  
The Illinois  
Department of  
Commerce and  
Community Affairs  
has expanded the  
Whiteside County  
Enterprise Zone to  
include certain  
areas of the  
cities of  
Prophetstown and  
Fulton, and the  
Village of Lyndon.

2. Make a sale on or  
after July 1, 1990,  
of building materials  
which will be  
incorporated into  
real estate in the  
zone by means of  
remodeling,  
rehabilitation, or  
new construction.

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.

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.

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

Springfield, IL 62794-9044

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