
• Carmi/White County Enterprise Zone Sales Tax Exemption Amended

**TO: Building-Materials
Retailers Located
within the Carmi/
White County
Enterprise Zone**

Effective November 1, 1992, the Illinois Department of Commerce and Community Affairs has approved the ordinance to amend the tax exemption of the Carmi/White County Enterprise Zone.

Enterprise Zone by means of remodeling, rehabilitation, or new construction.

- The improvements must be of the type for which a certificate of eligibility is required.
- The building project must be registered with and approved by the Carmi/White County Enterprise Zone administrator.

Questions?

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

What sales qualify for an enterprise zone exemption?

For the sale to qualify for an enterprise zone exemption from state and local taxes, the following conditions must be met:

- The retailer making the sale must be located within the Carmi/White County Enterprise Zone.
- The sale must be completed on or after November 1, 1992 (For information concerning exempt sales prior to November 1, 1992, see Informational Bulletin FY 89-7-E).
- The sale must consist of building materials that will be incorporated into commercial (an apartment complex with less than six units shall not be considered commercial), industrial, or manufacturing properties within the Carmi/White County

What documentation must I maintain in my books and records for each sale?

For each sale, the purchaser must provide the retailer with the following:

- a signed statement indicating the address in the enterprise zone at which the building materials will be incorporated
- a copy of the certificate of eligibility

How do I claim an exemption?

To claim an enterprise zone exemption, the retailer must

- report gross receipts from these sales on Line 1 of Form ST-1, Sales and Use Tax Return, and
- write the deductions on Line 12 or the ST-1 Worksheet For Line 2.

For Information...

Call: 1 800 732-8866 toll free

or

1 217 782-3336 in Springfield

Write: ILLINOIS DEPARTMENT OF

REVENUE

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