



# Expanded Temporary Storage Exemption

## Informational Bulletin

January 2002

Glen L. Bower  
Director of Revenue

For information  
or forms...

- ◆ Call us at:  
1 800 732-8866 or  
217 782-3336
- ◆ Call our TDD  
(telecommunications device  
for the deaf) at:  
1 800 544-5304
- ◆ Write us at:  
Illinois Department of Revenue  
P.O. Box 19044  
Springfield, IL 62794-9044
- ◆ Visit our Web site at:  
[www.ILtax.com](http://www.ILtax.com)
- ◆ Call  
"Illinois Tax Fax," our  
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To:  
Illinois Retailers

Effective **January 1, 2002**, a new exemption exists for certain sales of tangible personal property.

As an Illinois retailer, you may sell tangible personal property tax-free to a purchaser that provides to you a written certification containing the following information:

- ◆ the expanded temporary storage permit number, which we have issued to the purchaser, and
- ◆ a statement that the property purchased will be temporarily stored in Illinois but subsequently will be transferred outside of Illinois for use or consumption solely outside the state. This exemption also covers property that will be processed, fabricated, manufactured into, attached to, or incorporated into other property as long as that property is temporarily stored in Illinois and used or consumed solely outside the state as described above.

You may also accept a written certification from the purchaser that serves as a blanket certificate

covering all of the purchases he or she makes from you. The purchaser's certification must explain that either

- all purchases made from you, or
- a specified percentage of the purchases made from you will be made under this exemption.

Form CRT-62, Certificate of Expanded Temporary Storage, is available for purchasers to use for this purpose.

In the case of the sales you make to a purchaser that specifies a percentage of purchases will be exempt, you must continue to collect tax on the remaining taxable sales you make to that purchaser.

What records must I keep to support the tax-free sales I make under this exemption?

You must keep the written certification described above in your books and records.