Illinois Department of Revenue

# CRT-61 Certificate of Resale

## Step 1: Identify the seller

**1** Name ALEXANDRA FOODS

**2** Business address 3300 N Central Ave

Chicago (City) IL (State) 60634 (Zip)

## Step 2: Identify the purchaser

**3** Name _____

**4** Business address _____

City State Zip

**5** Complete the information below. Check only one box.

☐ The purchaser is registered as a retailer with the Illinois Department of Revenue. __ __ __ __ - __ __ __ __ .
Registration number

☐ The purchaser is registered as a reseller with the Illinois Department of Revenue. __ __ __ __ - __ __ __ __ .
Resale number

☐ The purchaser is authorized to do business out-of-state and will resell and deliver property only to purchasers located outside the state of Illinois. See Line 5 instructions.

## Step 3: Describe the property

**6** Describe the property that is being purchased for resale or list the invoice number and the date of purchase.

_____

_____

_____

## Step 4: Complete for blanket certificates

**7** Complete the information below. Check only one box.

☐ I am the identified purchaser, and I certify that all of the purchases that I make from this seller are for resale.

☐ I am the identified purchaser, and I certify that the following percentage, _____ %, of all of the purchases that I make from this seller are for resale.

## Step 5: Purchaser's signature

I certify that I am purchasing the property described in Step 3 from the stated seller for the purpose of resale.

_____ Purchaser's signature

__/__/____ Date

**Note: It is the seller's responsibility to verify that the purchaser's Illinois registration or Illinois resale number is valid and active.**

## General information

### When is a Certificate of Resale required?

Generally, a Certificate of Resale is required for proof that no tax is due on any sale that is made tax-free as a sale for resale. The purchaser, at the seller's request, must provide the information that is needed to complete this certificate.

### Who keeps the Certificate of Resale?

The seller must keep the certificate. We may request it as proof that no tax was due on the sale of the specified property. **Do not** mail the certificate to us.

### Can other forms be used?

Yes. You can use other forms or statements in place of this certificate but whatever you use as proof that a sale was made for resale must contain

- the seller's name and address;
- the purchaser's name and address;
- a description of the property being purchased;
- a statement that the property is being purchased for resale;
- the purchaser's signature and date of signing; and
- either an Illinois registration number, an Illinois resale number, or a certification of resale to an out-of-state purchaser.

**Note:** A purchase order signed by the purchaser may be used as a Certificate of Resale if it contains all of the above required information.

### When is a blanket certificate of resale used?

The purchaser may provide a blanket certificate of resale to any seller from whom all purchases made are sales for resale. A blanket certificate can also specify that a percentage of the purchases made from the identified seller will be for resale. In either instance, blanket certificates should be kept up-to-date. If a specified percentage changes, a new certificate should be provided. Otherwise, all certificates should be updated at least every three years.

## Specific instructions

### Step 1: Identify the seller

**Lines 1 and 2** Write the seller's name and mailing address.

### Step 2: Identify the purchaser

**Lines 3 and 4** Write the purchaser's name and mailing address.

**Line 5** Check the statement that applies to the purchaser's business, and provide any additional requested information.
**Note:** A statement by the purchaser that property will be sold for resale will not be accepted by the department without supporting evidence (*e.g.,* proof of out-of-state registration).

### Step 3: Describe the property

**Line 6** On the lines provided, briefly describe the tangible personal property that was purchased for resale or list the invoice number and date of purchase.

### Step 4: Complete for blanket certificates

**Line 7** The purchaser must check the statement that applies, and provide any additional requested information.

### Step 5: Purchaser's signature

The purchaser must sign and date the form.