



# CRT-61 Certificate of Resale

## Step 1: Identify the seller

1 Name Cincinnati Industrial Auctioneers, Inc.

2 Business address 2020 Dunlap Street

Cincinnati                      OH                      45214  
City                                      State                                      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. \_\_\_\_\_  
Account ID 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.

Machinery & Equipment

## 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 account ID or Illinois resale number is valid and active. You can confirm this by visiting our web site at [tax.illinois.gov](http://tax.illinois.gov) and using the Verify a Registered Business tool.

## 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 account ID 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.



# ST-587 Equipment Exemption Certificate

### Step 1: Identify the seller

The seller must keep this certificate.

Name Cincinnati Industrial Auctioneers, Inc.

Address 2020 Dunlap Street  
Number and street

Phone ( 513 ) 241-9701

Cincinnati OH 45214  
City State ZIP

### Step 2: Identify the purchaser (lessor)

Name \_\_\_\_\_

Phone ( \_\_\_\_\_ ) \_\_\_\_\_

Address \_\_\_\_\_  
Number and street

Date of purchase \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
Month Day Year

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Write the purchaser's Illinois account ID number, FEIN or SSN.

Illinois account ID number \_\_\_\_\_

FEIN \_\_\_\_\_ SSN \_\_\_\_\_

### Step 3: Identify the lessee

Name \_\_\_\_\_

Address \_\_\_\_\_  
Number and street

Phone ( \_\_\_\_\_ ) \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

### Step 4: Identify the equipment\* you are purchasing (or leasing)

\* Equipment includes machinery and repair/replacement parts

Type of equipment Machinery and Equipment

Serial no. See Attached Invoice

### Step 5: Identify how you will use this equipment. Check the appropriate box. See instructions.

I state that this equipment will be used

- primarily in the manufacturing or assembling of tangible personal property for wholesale or retail sale or lease.
- primarily in production agriculture.
- primarily for coal and aggregate exploration and related mining, off-highway hauling, processing, maintenance, and reclamation, but excluding motor vehicles required to be registered under the Illinois Vehicle Code.

### Step 6: Blanket Certificate Check the appropriate box in each section.

I am the identified purchaser, and I certify that

- all of the purchases that I make from this seller are eligible for the **production agriculture** exemption.
- the following percentage, \_\_\_\_\_ %, of all of the purchases that I make from this seller are eligible for the **production agriculture** exemption.
- all of the purchases that I make from this seller are eligible for the **coal and aggregate mining** exemption.
- the following percentage, \_\_\_\_\_ %, of all of the purchases that I make from this seller are eligible for the **coal and aggregate mining** exemption.

### Step 7: Sign below

Under penalties of perjury, I state that I have examined this certificate and, to the best of my knowledge, it is true, correct, and complete.

Purchaser's signature \_\_\_\_\_

Date \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

You may photocopy this form or you may obtain additional forms by visiting our website at [tax.illinois.gov](http://tax.illinois.gov).