

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 130.2007 Exemption Identification Numbers

**TITLE 86: REVENUE
PART 130
RETAILERS' OCCUPATION TAX**

Section 130.2007 Exemption Identification Numbers

a) Tax-exempt Purchases

On and after July 1, 1987, an entity which would otherwise qualify for tax-exempt status on its purchases of tangible personal property for use or consumption (refer to Section 130.2005 and Section 130.2080) cannot make tax-free purchases unless it has an active exemption identification number issued by the Department.

b) Application for Exemption Identification Numbers--Requirements

An entity seeking exemption from sales tax should furnish the Department with the following:

- 1) If incorporated, copy of Articles of Incorporation.
- 2) If unincorporated, copy of organization's Constitution.
- 3) Copy of By-laws.
- 4) A narrative explaining purposes, functions and activities of the organization.
- 5) Copy of Internal Revenue Service (I.R.S.) letter, respecting federal tax-exempt status, if organization has one.
- 6) Copy of brochures or other printed material explaining the purposes, functions and activities of the organization.
- 7) Copy of most recent financial statement (religious organizations need not submit a financial statement with the initial application).
- 8) Any other information which reflects the purposes, functions and activities of the organization.

c) Determination

The information noted in subsection (b), above, enables the Department to determine the status of an organization for sales tax purposes (refer to Section 130.2005).

d) Exempt Entities With Multiple Subsidiaries, Issuance of Number

The Department, in its sole discretion, may issue to a tax-exempt organization with more than 50 subsidiaries operating in Illinois, one exemption identification number for the use of the parent organization and each of its subsidiary organizations. (Section 1g of the Act.) The Department will consider the size, uniformity, structure, and purposes of the organization as well as administrative burdens of the Department and of the applicants.

(Source: Amended at 19 Ill. Reg. 13446, effective September 12, 1995)