

Illinois Department of Revenue  
101 West Jefferson Street  
Springfield, Illinois 62708

INFORMATIONAL BULLETIN FY86-26

TO: All Retailers Located Within the Corporate Limits of the  
Cities of:

Belvidere	Decatur	Mount Carmel	Rockford
Bloomington	East Peoria	Normal	Rock Island
Canton	Galesburg	Peoria	Springfield
Danville	Monmouth	Quincy	Streator
			Urbana

and Unincorporated Areas of the Counties of:

Adams	Fulton	Livingston
Boone	LaSalle	McLean

SUBJECT: Change in Method of Reporting Tax Relief for "Enterprise Zone  
Sales"  
Public Act 84-221 (HB 833)

If your business does not sell building materials, please disregard  
this bulletin.

As a retailer located in a municipality or an unincorporated area of a  
county which has an established enterprise zone, you were previously  
notified that you had to file a claim for credit in order to get a  
refund of state and local sales tax you collected on sales of building  
materials for incorporation into real estate located in your enterprise  
zone.\* Effective for sales made on and after September 1, 1985, you no  
longer have to use the claim-for-credit procedure (see Public Act 84-  
221).

Here is how to report these tax-exempt sales from now on:

1. Report gross receipts from these sales in Item 1 of your sales tax  
return (Form RR-1-A);
2. Deduct the receipts in Item 14 and identify the deduction as  
"Enterprise Zone Sales";
3. Keep the Purchaser's Statement for you records. (A sample  
statement in our previous bulletin to you.) Do not send the  
statement to us unless we specifically request it.

If you have questions or need more information, please contact us. Our  
address and telephone number are at the top of this bulletin.

J. Thomas Johnson  
Director of Revenue

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