**Illinois Department of Revenue**

# CRT-61 Certificate of Resale (Sales and Related Taxes, Fees, and E911 Surcharge)

A Certificate of Resale is a statement signed by the purchaser that indicates the merchandise purchased is for resale purposes only. **Note:** It is the seller's responsibility to verify that the purchaser's retailer or reseller Illinois account ID number is valid and active. You can confirm this by using the Verify a Registered Business link at **mytax.illinois.gov**. This system allows you to inquire whether a business is registered with the Illinois Department of Revenue (IDOR) and how that business is registered.

## Step 1: Identify the seller

Name _____

Address _____

City _____  State _____  ZIP _____

## Step 2: Identify the purchaser

Name _____

Address _____

City _____  State _____  ZIP _____

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

☐ The purchaser is registered as a retailer or reseller with IDOR. Account ID number __ __ __ __ - __ __ __ __ .

☐ The purchaser is an out-of-State purchaser authorized to do business out-of-State and not required to be registered as a retailer or reseller in Illinois and will resell and deliver this property only to purchasers located outside the State of Illinois. Enter the other state name and account/registration number: _____ (or attach copy of registration to Form CRT-61). See instructions.

**If making a blanket certificate, skip to Step 4 or 5.**

## Step 3: Describe the property

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

_____

_____

_____

For a blanket certificate to qualify, the purchaser must complete Step 4 or 5. See instructions for more information.

## Step 4: Complete for full blanket certificates

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

## Step 5: Complete for percentage blanket certificates

☐ 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. List the item: _____

**Note**: This is for use only with single item type purchases, such as cooking oil used in preparing foods. See instructions.

## Step 6: Purchaser's signature

I certify that I am purchasing the property in Step 3, Step 4, or Step 5 from the stated seller for the purpose of resale. I understand that if I use the item(s) purchased under this certificate in any manner other than as just described, I will owe tax based on each item's purchase price or as otherwise provided by law.

I understand misuse or misrepresentation may also result in penalties, interest, and criminal prosecution.

_____   _____   __ __ / __ __ / __ __ __ __
Purchaser's signature                          Email address                                      Date

_____   _____
Printed name                                          Phone

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