



DeKalb County Enterprise Zone Sales Tax Exemption Application-Addendum A Contractors Instructions

Who is eligible for a Building Materials Sales Tax Exemption Certificate?

- Each construction contractor or other entity that purchases building materials to be incorporated into real estate in an Enterprise Zone by rehabilitation, remodeling or new construction.

How do I apply for a Building Materials Sales Tax Exemption Certificate?

- Construction contractors or other entities seeking exemption certificates must go through the Zone Administrator of the zone where the project is located.
- Zone Administrators must submit applications for those construction contractors or other entities purchasing materials to incorporate into real estate in an Enterprise Zone.
- The project for which an exemption is sought must meet eligibility requirements set forth in the zone ordinances of the local designating units of government for the zone.

PLEASE NOTE: If you have a contract and or are going to be providing building materials for a project located within the DeKalb County Enterprise Zone, you must complete Building Materials Exemption Certificate (BMEC), **Addendum A** for submission by the Zone Administrator to IDOR.

- **All items in the attached application must be completed before the DeKalb County Enterprise Zone Administrator can submit your application to the Illinois Department of Revenue (IDOR).**
- Your Sales Tax Certificate will not be eligible for a BMEC for the project before the date that the project is certified by Illinois Department of Revenue (IDOR).
- IDOR will directly issue the certificate to you, the contractor, by email, once the Enterprise Zone Administrator has completed the registration process. Each Enterprise Zone Project Contractor must have their own BMEC issued by IDOR before you may order or purchase any building materials.

Project/Company Owner Name and Project Address: This is where you will be using the building materials.

Contractor Business Name and Address: Your company name and mailing address. P.O. Boxes are not allowed.

Contractor Email: Where BMEC will be emailed when issued.

Contractor/Owners FEIN#: Contractor's FEIN#, An applicant without an FEIN must go to the Department of Revenue's secure website and enter his or her Social Security number. The department will provide an Applicant ID, which the applicant can bring to the Zone Administrator project manager to complete the application.

Contractor's Phone and Cell #: Please provide both office and cell numbers.

Contract information: EXAMPLE:

\$6,013,305.00	Contract Amount	Percentage of contract that consists of building materials qualifying for the exemption.
x's 50%	Average estimated amount of building materials	
= \$3,006,652.50	Local Tax Rate (Point of Sale/Delivery)	
x's 6.25%	Estimated \$ of exemption for purchased materials (sales tax savings)	
= \$187,915.78		

Completion Date: This is an estimated date your portion of the project will be finished purchasing and/or installing materials for your portion of the project. Please allow yourself a bit of overage time as weather and delays can change when you expected to be complete.

Building Materials List: A list of materials and the respective costs that will be associated with your application for the project.

***Estimated Labor Cost:** A realistic projection of all the labor costs that will be incurred in connection with the project. Also, upon completion of your job, an actual labor cost is required to be reported to the E-Zone Administrator within 30 days.

Signature, Title and Printed Name: These are necessary for the Enterprise Zone Office to contact you with questions about the application.

We cannot proceed with the IDOR process until all the questions are answered.

Certification Start Date: Will be filled in by Enterprise Zone Administrator. This is the date the Contractor application is approved by the I.D.O.R.

With questions, please contact
Paul Borek or Jan Kinczewski @ DCEDC
815-895-2711 or by Emails: borek@dcedc.org or jank@dcedc.org

Addendum A-Contractors Application
Building Materials Sales Tax Exemption Application

PROJECT #
(Issued by Enterprise Zone Administrator)

THE FOLLOWING INFORMATION IS REQUIRED BY THE ILLINOIS DEPARTMENT OF REVENUE TO PROCESS THE APPLICATION FOR SALES TAX EXEMPTION PURSUANT TO PUBLIC ACT 97-905. THE APPLICATION MUST BE **COMPLETED IN FULL.**

Project/Company Name:

Project Address:

Contractor Business Name:

Contractor Address:

(No P.O. Boxes)
Contractor Email Address (Mandatory):

Contractor's Phone #:
Contractor's Cell#:

Contractor/Owner's FEIN or Applicant ID:

IMPORTANT: If you are a sole proprietor using a Social Security Number (SSN) as your business identification number, you must FIRST obtain an *Applicant ID* through the Building Materials Exemption Certificate program at tax.illinois.gov and bring your Applicant ID to the Zone Administrator to apply.

Contract Amount: \$ Average Tax Rate %:

% of contract that consists of building materials qualifying for the exemption:

Estimated amount of building materials for this project: \$

Estimated amount of sales tax exemption for purchased materials: \$

A Construction materials list with costs for each category must be attached to complete the application.

Contractor's Completion Date (Expiration of Certificate):

*Estimated Labor Cost \$ **Final/Actual Labor Costs will be required to be reported to the Enterprise Zone Admin. within 30 days of project completion.*

X _____
Signature Printed Name & Title Date

Please note IDOR reporting requirements by law: All businesses or contractors with certificates issued must report the final value of exempt building materials no later than May 31st of the following year at: <http://tax.illinois.gov/> **BUSINESS INCENTIVES.**

Certification Date by E-Zone Administrator: