

# **CRT-61** Certificate of Resale

Step 1: Identify the seller		Step 3: Describe the property
1 Name		6 Describe the property that is being purchased for resale or
<b>2</b> Bu	usiness address	list the invoice number and the date of purchase.
		Computer Hardware, Software and Services
Cit	ty State Zip	*** See PO for Taxabiltity - must contain resale verbiage **
	ep 2: Identify the purchaser	Step 4: Complete for blanket certificates
3 Na	ame Kyndryl Inc	7 Complete the information below. Check only one box.
4 Business address 2 International Dr Ste 200 - MD 269		
Ry	ye Brook NY 10573	I am the identified purchaser, and I certify that all of the purchases that I make from this seller are for resale. *PO must contain resale verbiage*
5 C	omplete the information below. Check only one box.	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.
X	The purchaser is registered as a retailer with the Illinois Department of Revenue. $ \frac{4}{1} \frac{4}{1} \frac{1}{2} \cdot \frac{5}{1} \frac{9}{1} \cdot \frac{2}{1} \cdot \frac{5}{1} \cdot \frac{9}{1} \cdot \frac{2}{1} \cdot \frac{5}{1} \cdot \frac{9}{1} \cdot \frac{2}{1} \cdot \frac{5}{1} \cdot \frac{9}{1} \cdot \frac{9}{1$	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.
	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	Purchaser's signature 01 / 04 /2024 Date

Note: It is the seller's responsibility to verify that the purchaser's <u>Illinois</u> account ID or <u>Illinois</u> resale number is valid and active. You can confirm this by visiting our web site at tax.illinois.gov and using the Verify a Registered Business tool.

outside the state of Illinois. See Line 5 instructions.

## 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 <u>Illinois</u> account ID number, an <u>Illinois</u> 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.