

**CRT-61 Certificate of Resale****Step 1: Identify the seller**1 Name Buhi Imports, Inc2 Business address 3210 E Center StConneaut  
CityOH  
State44030  
Zip**Step 3: Describe the property**6 Describe the property that is being purchased for resale or list the invoice number and the date of purchase.  
  
  
**Step 2: Identify the purchaser**3 Name LEGACY FRUITS #1 LLC4 Business address 1504 ESSINGTON ROADSOLET  
CityIL  
State60435  
Zip

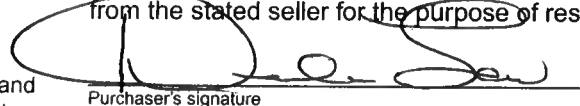
5 Complete the information below. Check only one box.

☒ The purchaser is registered as a retailer with the Illinois Department of Revenue. 3762 0347  
Account ID number☐ 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 outside the state of Illinois. See Line 5 instructions.**Step 4: Complete for blanket certificates**

7 Complete the information below. Check only one box.

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

  
Purchaser's signature9/16/2023  
Date

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

**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 Illinois account ID number, an Illinois 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.