



# ST-51 Information for Expanded Temporary Storage Applicants and Permit Holders

---

You need to be aware of the following information when making tax-free purchases under the expanded temporary storage exemption. Please keep this document for future reference.

- 1) If you are the holder of an Expanded Temporary Storage Permit and you purchased an item tax-free under this exemption, but used or consumed it in Illinois instead of outside the state, you must report the purchase amount and pay tax that the supplier (retailer) would have paid at the time you purchased the item. The tax rate is determined based on the location of your Illinois supplier (retailer). Reporting instructions follow.
  - **If you are currently a registered retailer or Use Tax filer**, we will update your account so that, in the event that you use an item purchased under this exemption in Illinois, you may correctly report the purchase from any location in Illinois. You will automatically receive Form ST-2-TS, Temporary Storage Multiple Site Form, on which to report this information. If you currently receive Form ST-2, Multiple Site Form, you will continue to receive it and must continue to report on it the receipts from retail sales you make at each of your Illinois sites. Form ST-1 must be filed for each reporting period even if you have no tax to report.

For the reporting period in which merchandise you purchased tax-free from an Illinois retailer under this exemption is used or consumed by you in Illinois, **Retailers' Occupation Tax (ROT)** is due. ROT includes both state and applicable local taxes.

- You must report on Form ST-2-TS the purchase amounts from these purchases and the applicable tax due.
  - To report on this schedule, you must determine the location of the Illinois retailer from which you made the purchase. Find the corresponding location on the ST-2-TS schedule. Locations are printed in alphabetical order on the schedule. On Lines 4a, 5a, or 8a (use 8a **only** if that location's tax rate has changed since you made the purchase) enter the purchase price of the merchandise you acquired tax-free under this exemption but which you subsequently used or consumed in Illinois. *We will print "all" Illinois locations on your ST-2-TS for the first filing period that you are a permit holder. For consecutive periods, we will print only the locations for which you have reported previously and include a blank page in case you need to report for a location that does not appear on your ST-2-TS. You may obtain the information needed to complete a blank page (e.g. taxable location code and tax rate) by referring to our publication ST-25 Illinois Sales Tax Rates Reference Manual. This publication is available on our Web site at [www.tax.illinois.gov](http://www.tax.illinois.gov)*
  - Calculate the tax due on Lines 4b, 5b, or 8b.
  - Attach only the ST-2-TS schedule pages on which you have reported tax due.
  - Add all of the 4a, 4b, 5a, 5b, 8a, and 8b amounts and transfer them to the corresponding lines on Form ST-1, Sales and Use Tax Return.
- **If you registered with us only because you are a permit holder**, anytime you have made a tax-free purchase under this exemption but used or consumed the merchandise in Illinois instead of outside the state, you are required to file a Form ST-1, Sales and Use Tax Return and Form ST-2-TS, Expanded Temporary Storage Permit Multiple Site Schedule. You must contact the department and request these two forms each time that this situation occurs. You will not automatically receive



forms and you should not photocopy any previous forms. The Form ST-1 and ST-2-TS that you file is due on the 20th day of the month following the month you removed the merchandise from storage for use or consumption in Illinois.

The appropriate method of reporting on Form ST-1 and ST-2-TS is the same for you as for permit holders who are registered retailers or use tax filers. Please see the previous heading for reporting instructions.

You cannot assign or transfer your permit to anyone else for use.

- 2) Your permit allows you to make tax-free purchases, from Illinois retailers, of tangible personal property that is
  - purchased by you as part of your centralized purchasing activities in Illinois,
  - temporarily stored in Illinois and used or consumed solely outside the state, or
  - temporarily stored in Illinois for the purpose of being processed, fabricated, manufactured into, attached to, or incorporated into other property that will be used or consumed solely outside the state.
- 3) At the time of purchase, you must give your Illinois retailer/supplier a written certification that provides
  - your name and address,
  - your expanded temporary storage permit number, and
  - a statement that you will temporarily store the property in Illinois and use or consume it solely outside the state or the property will be processed, fabricated, manufactured into, attached to, or incorporated into other property that will be used or consumed solely outside the state.

**Note:** We have developed Form CRT-62, Certificate of Expanded Temporary Storage, which a purchaser may use when making qualifying purchases with the expanded temporary storage permit. This form is available by

- visiting our Web site at [www.tax.illinois.gov](http://www.tax.illinois.gov),
- calling "Illinois Tax Fax," our fax-on-demand service, at 217 785-3400, or
- calling our 24-hour Forms Order Line at 1 800 356-6302.

If all of the purchases you make from a specific retailer/supplier qualify for this exemption, you may provide the retailer with a blanket certificate of expanded temporary storage rather than a separate certificate for each transaction.

If you know that a certain percentage of the purchases you make from an Illinois retailer will qualify for this exemption, you may provide the retailer with a blanket certificate of expanded temporary storage stating the percentage of the purchases that will qualify. You must pay tax to the retailer on the remaining non-exempt percentage of your purchases.

**Note:** We have provided a space for "blanket certificate" information on Form CRT-62, Certificate of Expanded Temporary Storage.