



ST-16-C Manufacturer's Purchase Credit Certificate

for production-related tangible personal property

Purchaser and seller: Complete this certificate together. When it is completed, the seller should retain the upper portion and use this information to complete Line 16a of your Form ST-1, Sales and Use Tax Return, and the purchaser should retain the lower portion and use this information to complete Form ST-17, Annual Report of Manufacturer's Purchase Credit Used. Do not attach this certificate to any form.

Seller's portion: See instructions on the back.

Purchaser's business name: _____

Purchaser's business address: _____

Number and street

City State Zip

Lines A through C - Write the required information in the spaces provided.

Line D - Multiply the tax base in Line C by the seller's tax rate. If the seller is not registered, multiply the tax base in Line C by 6.25% (.0625).

Line E - This amount **cannot** exceed 6.25 percent of the tax base reported in Line C.

Line F - Subtract Line E from Line D. If the amount on this line is greater than zero, this is the tax amount the purchaser owes you. If you are using the credit towards self-assessed state use tax or service use tax, this is the tax amount you must pay on your Form ST-1, Sales and Use Tax Return.

A Date of this purchase	A _____ / _____ / _____ Month Day Year
B Purchaser's IBT number	B _____ - _____
C Taxable selling price of this purchase	C \$ _____
D Sales or use tax due (see above)	D \$ _____
E Amount of credit being used (see above)	E \$ _____
F Remaining tax due	F \$ _____

Sign below:

I certify that I have Manufacturer's Purchase Credit and I am using it to satisfy all or part of the 6.25 percent state sales or use tax liability due on this purchase of production-related tangible personal property.

Signature _____

Date _____

CUT HERE

Purchaser's portion of ST-16-C, Manufacturer's Purchase Credit Certificate.

Detach and retain this portion. Use this information to complete Form ST-17, Annual Report of Manufacturer's Purchase Credit Used. Do not attach this certificate to any form.

See instructions on the back.

Purchaser: Copy all lines from the upper portion of this certificate except for Line B.

Line B - Write the seller's IBT number.

A Date of this purchase	A _____ / _____ / _____ Month Day Year
B Seller's IBT number	B _____ - _____
C Taxable selling price of this purchase	C \$ _____
D Sales or use tax due (see above)	D \$ _____
E Amount of credit being used (see above)	E \$ _____
F Remaining tax due	F \$ _____

This form is authorized by the Illinois Retailers' Occupation and Related Tax Acts. Disclosure of this information is REQUIRED. Failure to provide this information could result in a penalty. This form has been approved by the Forms Management Center. IL-492-3343

Purchaser's Instructions

You must complete and provide the upper portion of this certificate or equivalent certificate to the registered seller if

- you are purchasing qualifying production-related tangible personal property, **and**
- you have Manufacturer's Purchase Credit that you want to use to satisfy your state sales or use tax liability.

Complete and retain the lower portion of this certificate to use when completing Form ST-17, Annual Report of Manufacturer's Purchase Credit Used. **Do not** attach this certificate to any form.

This certificate will certify to the seller that you have Manufacturer's Purchase Credit for use in satisfying all or part of the 6.25 percent state sales or use tax liability on the purchase. If you overstate your credit, you will be subject to tax, penalty, and interest charges.

Note: If you are using Manufacturer's Purchase Credit towards the state use or service use tax you owe on qualifying purchases from out-of-state sellers not registered in Illinois, you may complete and keep this certificate to document your use of the credit. Use the information from this certificate to complete Line 16a of your Form ST-1, Sales and Use Tax Return, in order to reduce the amount of use tax you owe when you report the purchase.

Seller's Instructions

When you sell any production-related tangible personal property, your customer may be entitled to use a credit against all or part of the 6.25 percent state sales or use tax due. In order for your customers to use this credit, they must submit the completed upper portion of Form ST-16-C or equivalent certificate to you. You must provide the purchaser with your IBT number to complete the lower portion of this certificate and to provide documentation in the purchaser's books and records.

Use the information from this certificate to complete Line 16a of your Form ST-1, Sales and Use Tax Return, in order to reduce the amount of tax you owe when you report the sale.

Do not attach this certificate to any form. You must keep this certificate in your records to document the use of the credit by your customer or, when appropriate, by yourself.

Purchaser's Instructions

You must complete and provide the upper portion of this certificate or equivalent certificate to the registered seller if

- you are purchasing qualifying production-related tangible personal property, **and**
- you have Manufacturer's Purchase Credit that you want to use to satisfy your state sales or use tax liability.

Complete and retain the lower portion of this certificate to use when completing Form ST-17, Annual Report of Manufacturer's Purchase Credit Used. **Do not** attach this certificate to any form.

This certificate will certify to the seller that you have Manufacturer's Purchase Credit for use in satisfying all or part of the 6.25 percent state sales or use tax liability on the purchase. If you overstate your credit, you will be subject to tax, penalty, and interest charges.

Note: If you are using Manufacturer's Purchase Credit towards the state use or service use tax you owe on qualifying purchases from out-of-state sellers not registered in Illinois, you may complete and keep this certificate to document your use of the credit. Use the information from this certificate to complete Line 16a of your Form ST-1, Sales and Use Tax Return, in order to reduce the amount of use tax you owe when you report the purchase.

Seller's Instructions

When you sell any production-related tangible personal property, your customer may be entitled to use a credit against all or part of the 6.25 percent state sales or use tax due. In order for your customers to use this credit, they must submit the completed upper portion of Form ST-16-C or equivalent certificate to you. You must provide the purchaser with your IBT number to complete the lower portion of this certificate and to provide documentation in the purchaser's books and records.

Use the information from this certificate to complete Line 16a of your Form ST-1, Sales and Use Tax Return, in order to reduce the amount of tax you owe when you report the sale.

Do not attach this certificate to any form. You must keep this certificate in your records to document the use of the credit by your customer or, when appropriate, by yourself.