



Effingham/Effingham County Enterprise Zone

FORM B: BUILDING MATERIALS EXEMPTION CERTIFICATE (BMEC) APPLICATION INSTRUCTIONS

If you have a contract and are going to be providing building materials for a project located within the Effingham/Effingham County Enterprise Zone, you must complete FORM B: BUILDING MATERIALS EXEMPTION CERTIFICATE (BMEC) for submission by the Effingham/Effingham County Zone Administrator to Illinois Department of Revenue (IDOR). **Do not order or purchase building materials before your BMEC is issued and emailed to you by 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) issues the certificate to you by email. Each project contractor must have their own BMEC issued by IDOR.

NOTES ON REQUIRED FIELDS													
ENTERPRISE ZONE BUSINESS NAME	Project site business name where you are using the building materials												
CONTRACTOR BUSINESS ADDRESS	PO Box address is not permitted												
CONTRACTOR EMAIL	IDOR will email your BMEC when issued to this email												
CONTRACTOR BUSINESS PHONE	Both a landline and cell phone number must be provided												
CONTRACTOR'S COMPLETION DATE	This is the estimated date your portion of the project will be finished purchasing and/or ordering materials for your portion of the project. Please allow yourself a bit of overage time as weather and delays can change when you expect to be complete.												
PERCENTAGE OF CONTRACT FOR QUALIFYING BUILDING MATERIALS	You may estimate the purchase of building materials as a percent of your total contract. An estimate of 50% of the total contract is standard, but adjust based on your expert knowledge. EXAMPLE:												
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"></td> <td style="text-align: right;">CONTRACT AMOUNT</td> <td style="text-align: right;">\$100,000</td> </tr> <tr> <td></td> <td style="text-align: right;">% OF CONTRACT FOR QUALIFYING BUILDING MATERIALS</td> <td style="text-align: right;">50%</td> </tr> <tr> <td></td> <td style="text-align: right;">ESTIMATED AMOUNT OF BUILDING MATERIALS FOR THIS CONTRACT</td> <td style="text-align: right;"><u>\$50,000</u> (\$100,000*.5)</td> </tr> <tr> <td></td> <td style="text-align: right;">ESTIMATED AMOUNT OF STATE SALES TAX EXEMPTION (6.25%)</td> <td style="text-align: right;">\$3,125 (50,000 *.0625)</td> </tr> </table>		CONTRACT AMOUNT	\$100,000		% OF CONTRACT FOR QUALIFYING BUILDING MATERIALS	50%		ESTIMATED AMOUNT OF BUILDING MATERIALS FOR THIS CONTRACT	<u>\$50,000</u> (\$100,000*.5)		ESTIMATED AMOUNT OF STATE SALES TAX EXEMPTION (6.25%)	\$3,125 (50,000 *.0625)
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CONTRACTOR FEIN # OR APPLICANT ID	If you do not have a FEIN number, you will need to apply for an Applicant ID before submitting this application. Apply for an Applicant ID at www.revenue.state.il.us/app/ezci/SessionNotice.html												

BMEC PROCESS FOR CONTRACTORS/PURCHASERS	
1)	Each contractor purchasing building materials State sales tax exempt must submit a FORM B. It is recommended to apply at least 7 days in advance of the planned date to order or purchase materials.
2)	Zone Administrator submits BMEC application to the IDOR on behalf of the FORM B applicant.
3)	The Illinois Department of Revenue (IDOR) issues a BMEC to the FORM B applicant by email.
4)	At point of purchase, the BMEC holder presents to seller a valid BMEC and provides to seller a completed EZ-1 form and a 6.5% sales tax exemption is applied.
5)	The seller verifies that the certificate holder's BMEC number is valid and active at tax.illinois.gov and keeps EZ-1 form on file.
6)	By State law, BMEC holders must report the final value of purchases made using the certificate at http://tax.illinois.gov/Businesses/Incentives/ A report for each calendar year must be submitted no later than May 31 st of the following year. Please provide copies of IDOR report to Effingham/Effingham County EZ Administrator.
1)	After the project is completed, the business will notify the Diamond Enterprise Zone Administrator the actual



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PROJECT # _____
will be issued by EZ Administrator

All items must be completed on this form before the Effingham/Effingham County Zone Administrator submits an application to IDOR for BMEC on behalf of the contractor or project owner for the address declared on this application. Each contractor must have their own BMEC issued by IDOR. NO BUILDING MATERIALS EXEMPTIONS ARE ALLOWED BEFORE THE CERTIFIED DATE.

Project Information

Name of Project:
Project Address:
Name of Contractor Business:
Contractor Business Address:
*Contractor's Federal Employer Identification Number
Contact Person for this
Contact
Contact Email:

*If you do not have a FEIN #, you must go to the Illinois Department of Revenue website and apply for ID # before this application may be processed.

Cost Estimates

Total Contract Amount (Materials and Labor):
Estimated Amount of Building Materials for this Contract:
Percentage of Contract that is Building

Contractor's Completion Date: _____
(Date declared will be expiration of Certificate)

Signature: _____ Title: _____

Printed Name: _____

Please Note Reporting Requirements by Law: All businesses or contractors with certificates issued must report the final value of purchases made using the certificate for the project location listed on the certificate, at http://tax.illinois.gov/businesses/incentives. A report for each calendar year must be submitted no later than May 31st the following year.

ENTERPRISE ZONE OFFICE ONLY: Certification Start Date: _____



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