



# ST-588 Nonresidency Exemption Certification for Sales and Leases of Motor Vehicles and Trailers

**Seller: Keep this certification in your records as evidence of the exemption claimed. Do *not* attach to any form you send to the Department.**

## Step 1: Identify the seller

Name \_\_\_\_\_ Address \_\_\_\_\_  
Number and street

Phone (\_\_\_\_\_) \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

## Step 2: Identify the purchaser

Name \_\_\_\_\_ Phone (\_\_\_\_\_) \_\_\_\_\_

Address \_\_\_\_\_ Date of purchase \_\_\_\_/\_\_\_\_/\_\_\_\_  
Number and street Month Day Year

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

## Step 3: If the purchaser is a leasing company, identify the lessee

Name \_\_\_\_\_ Address \_\_\_\_\_  
Number and street

Phone (\_\_\_\_\_) \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

## Step 4: Identify the motor vehicle or trailer purchased (or leased) and the tax return for the sale

Year \_\_\_\_\_ Make \_\_\_\_\_ Model \_\_\_\_\_

Vehicle identification no. (VIN) \_\_\_\_\_

Tax return number from Form ST-556 or Form ST-556-LSE: \_\_\_\_\_

## Step 5: Nonresident purchaser certification - Sign below

**Nonresident purchasers who are individuals must sign Statement A. Nonresident purchasers that are not individuals must sign Statement B.**

### A. Individuals

Under applicable penalties, including penalties for perjury and fraud, I state that I am not an Illinois resident. I understand that if I am a resident of Illinois or use the item in Illinois for 30 or more days in a calendar year, I am also liable for tax, penalty, and interest on this purchase.

\_\_\_\_\_  
 Purchaser's signature Date \_\_\_\_/\_\_\_\_/\_\_\_\_

### B. Non-individuals (e.g., corporations, partnerships, trusts, etc)

#### Check one:

- Under applicable penalties, including penalties for perjury and fraud, I state that the purchaser is an entity incorporated, organized, or created under the laws of \_\_\_\_\_ and has its commercial domicile in \_\_\_\_\_.  
State or foreign country State or foreign country
- Under applicable penalties, including penalties for perjury and fraud, I state that the purchaser has no state or foreign country of incorporation, creation, organization, and commercial domicile (e.g., grantor trust), but the principal user's state or foreign country of residence is \_\_\_\_\_.  
State or foreign country

The undersigned has authority to sign this certification on behalf of the purchaser and understands that, in doing so, if the purchaser is a resident of Illinois or uses the item in Illinois for 30 or more days in a calendar year, the purchaser will be liable for tax, penalty, and interest on this purchase.

\_\_\_\_\_  
 Signature of owner, officer, or other authorized person Date \_\_\_\_/\_\_\_\_/\_\_\_\_



# Form ST-588 Instructions for Nonresidency Exemption Certification for Sales and Leases of Motor Vehicles and Trailers

## General Information

### When is this certification required?

If you are a registered Illinois dealer claiming the nonresident purchaser exemption in Section 5, Box A, of Form ST-556, Sales Tax Transaction Return, or the lease to non-Illinois resident exemption in Section 6, Box A, of Form ST-556-LSE, Transaction Return for Leases, you must obtain from the purchaser a signed certification documenting the purchaser's eligibility for the nonresident purchaser exemption. As a condition of claiming this exemption, nonresident purchasers must certify that they are not residents of Illinois.

**Note:** To determine whether a purchaser is eligible for the nonresident purchaser exemption, see ST-58, Reciprocal - Non-Reciprocal Vehicle Tax Rate Chart, available on our website at [tax.illinois.gov](http://tax.illinois.gov). Do *not* use this chart if the purchaser is a leasing company that is offering the vehicle for lease to a nonresident lessee.

### Who keeps the certification?

The seller is responsible for obtaining this certification and must retain the certification in its records as proof that no tax was due on the sale of the specified item.

Do *not* mail the certification to us. You must, however, file Form ST-556 or Form ST-556-LSE to report the exempt sale.

### What other documentation must be retained?

In addition to this certification, you must retain in your records evidence to support the purchaser's claim of nonresidency.

When the purchaser is an individual, the best evidence to support the purchaser's claim of nonresidency is a copy of the purchaser's out-of-state driver's license. Also, retain the number of the drive-away permit issued or the out-of-state license plate transferred to the motor vehicle or trailer.

When the purchaser is not an individual, retain a copy of the out-of-state driver's license of the person making the purchase on behalf of the actual purchaser. Also, retain the number of the drive-away permit issued or the out-of-state license plate transferred to the motor vehicle or trailer.

See 86 Illinois Administrative Code Section 130.605(b)(1), available on our website at [tax.illinois.gov](http://tax.illinois.gov), for other examples of evidence of nonresidency if you are unable to obtain a copy of the purchaser's out-of-state driver's license.

### How do I treat lease transactions?

If the purchaser is a leasing company that is offering the vehicle for lease to a nonresident lessee, you must have the lessee certify nonresidency as if the lessee were the purchaser. Use Statement A if the lessee is an individual and Statement B if the lessee is not an individual. Retain the same documentation for the lessee that you would for any other non-Illinois resident claiming this exemption.

### Can other forms be used?

Yes. You can use other forms or statements in place of this certification, as long as the alternate certification is in substantially the same form as this certification.

## Specific Instructions

### Step 1: Identify the seller

Enter the seller's name, address, and phone number on the lines provided.

### Step 2: Identify the purchaser

Enter the purchaser's name, address, phone number, and date of purchase on the lines provided.

### Step 3: If the purchaser is a leasing company, identify the lessee

If the purchaser is a leasing company that is offering the vehicle for lease to a nonresident lessee, enter the lessee's name, address, and phone number on the lines provided. Otherwise, leave Step 3 blank.

### Step 4: Identify the item purchased (or leased) and the tax return for the sale

Enter the year, make, model and vehicle identification number (VIN) of the motor vehicle or trailer. Also, enter the tax return number from the Form ST-556 or Form ST-556-LSE reporting the exempt sale.

### Step 5: Nonresident purchaser certification - Sign below

For individuals, the purchaser must sign and date the form using Statement A.

For nonresident purchasers that are not individuals, the owner, officer, or other authorized person must sign and date the form using Statement B.

For lease transactions, the lessee must sign this certification as if the lessee were the purchaser. Use Statement A if the lessee is an individual and Statement B if the lessee is not an individual.