## Susan Haller-Wollenhaupt

From: City of Chicago Tax Exemptions <taxexemptions@cityofchicago.org>

Sent: Wednesday, December 11, 2019 1:25 PM

To: Susan Haller-Wollenhaupt

Subject: Re: Telecommunications Tax resale certificate application {780454}

**Attachments:** 7501- TELECOM Q-A.pdf

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Categories: Orange category

Good afternoon,

There is no application available. When someone applies for the 7501 - Certificate, they must complete the following:

1) The completed Telecom Q & A that is attached.

2) Provide a copy of their Illinois Department of Revenue Certificate of Resale and/or a sample Illinois Telecommunications Tax Resale Certificate (CRT-61).

3) In addition, they are asked to indicate who they are purchasing Telecommunication service from and which customer market they are reselling to (residential, commercial etc.)?

The taxpayer is then asked to email me the completed Telecom Q&A and response to their answers.

Thank you.

Irma Meza Chicago Department of Finance Tax Division - Exemption Unit

## **Questions and Answers - Telecommunications Tax**

	Account Number:		
1	Please answer all questions. Is your business a state run university?	Yes	No
2	Are you an agency of the federal government, a state government, or the City of Chicago?	Yes	No
3	Are or will you provide telecommunication service exclusively for coin telecommunication devices?	Yes	No
4	Are or will you provide telecommunication service exclusively for voice mail service?	Yes	No
5	Are or will you provide telecommunication service exclusively to your (company's) wholly owned subsidiaries or, if you are a wholly owned subsidiary, to other subsidiaries wholly owned by your parent company, where there is no profit for the corporation in rendering such a service?	Yes	No
6	Will your business engage in transmitting, supplying, or furnishing telecommunications (including radio repeater, private line, and teleconferencing services) in Chicago?	Yes	No
7	Will your business engage in obtaining telecommunications (including radio repeater, private line, and teleconferencing services) in Chicago from a provider who fails to collect the City of Chicago Telecommunications Tax?	Yes	No
8	Do or will you provide telecommunications service (i.e air time and activation) for mobile devices (cell phones, beepers, etc) which have a billing address located in the City of Chicago or activated at a Chicago business location?	Yes	No
9	Will your business supply telecommunications to customers which will be used to originate and receive telecommunications in the City of Chicago?	Yes	No
10	Do you provide voicemail services in Chicago where the customer is charged for toll access time?	Yes	No
11	Are you a reseller of telecommunications?	Yes	No
12	Do you sell telecommunications to resellers registered with the City of Chicago Department of Revenue?	Yes	No
13	Do you provide any telecommunication service to coin telecommunication devices, voice mail service, or wholly owned subsidiaries?	Yes	No
	Do you provide telecommunication service to State run universities where the telecommunication is used for administrative purposes?	Yes	No
15	Do you provide telecommunication service to the Federal government, State government, or City of Chicago agencies?	Yes	No
16	Do you provide private line service?	Yes	No
17	Are you a landline service provider in Chicago?	Yes	No
18	Were you in business or was your first date of operation for telecommunications prior to January 1, 2003?	Yes	No