



ST-17 Annual Report of Manufacturer's Purchase Credit Used

Use this form for MPC used on purchases of production-related tangible personal property made on or after **September 1, 2004.**

Step 1: Identify your business

- 1 Business name _____
- 2 Business address _____
Street address _____
City _____ State _____ ZIP _____
- 3 Business phone number (____) _____
- 4 Illinois business tax (IBT) number ____ - ____ - ____ - ____
If you do not have an IBT number, check this box.
Write your federal employer identification number (FEIN).
____ - ____ - ____ - ____
- 5 Write the purchase year: January through December ____ - ____ - ____
This report is due by June 30 of the following year. Year

Step 2: Identify the production-related purchases for which MPC was used

(Do not round your figures.)

Write "\$0" on Lines 1 through 8 if reporting for calendar year 2004. You may not use MPC for any production-related purchases made before September 1, 2004.

	A	B	C	D
Month of production-related purchase	Taxable purchase price of items purchased in Illinois	Taxable purchase price of items purchased out-of-state	Total taxable purchase price	Amount of credit used (Must not exceed 6.25% of Column C)
1 January	\$ _____	\$ _____	\$ _____	\$ _____
2 February	\$ _____	\$ _____	\$ _____	\$ _____
3 March	\$ _____	\$ _____	\$ _____	\$ _____
4 April	\$ _____	\$ _____	\$ _____	\$ _____
5 May	\$ _____	\$ _____	\$ _____	\$ _____
6 June	\$ _____	\$ _____	\$ _____	\$ _____
7 July	\$ _____	\$ _____	\$ _____	\$ _____
8 August	\$ _____	\$ _____	\$ _____	\$ _____
9 September	\$ _____	\$ _____	\$ _____	\$ _____
10 October	\$ _____	\$ _____	\$ _____	\$ _____
11 November	\$ _____	\$ _____	\$ _____	\$ _____
12 December	\$ _____	\$ _____	\$ _____	\$ _____
Totals			\$ _____ (Column C)	\$ _____ (Column D)

Step 3: Sign below

Under penalties of perjury, I state that I have examined this form and, to the best of my knowledge, it is true, correct, and complete.

Taxpayer's signature _____ Daytime phone number (____) _____ / ____ / ____ Date ____/____/____

Preparer's signature _____ Preparer's name (Please print.) _____ Daytime phone number (____) _____ / ____ / ____ Date ____/____/____

General Information

When do I complete this report?

You must complete this report if you have used Manufacturer's Purchase Credit (MPC) to satisfy state use or service use tax liability on purchases of production-related tangible personal property made from either Illinois-registered or nonregistered (in-state or out-of-state) suppliers. You must file this report no later than June 30 of the year following the calendar year in which you used the credit.

Note: You may **earn** MPC beginning September 1, 2004. Therefore, you cannot **use** MPC for any purchases before this date.

What is "production-related tangible personal property"?

The term "production-related tangible personal property" refers to items used or consumed by the purchaser in a facility in which the manufacturing process or graphic arts production takes place.

The term includes

- tangible personal property purchased for incorporation into real estate within a manufacturing or graphic arts facility;
- tangible personal property used or consumed in activities such as preproduction material-handling, receiving, quality control, inventory control, storage, staging, and packaging for shipping and transportation purposes; and
- tangible personal property used or consumed by the purchaser for research and development.

What is not considered "production-related tangible personal property"?

"Production-related tangible personal property" does not include

- tangible personal property used, within or outside a manufacturing or graphic arts facility, in sales, purchasing, accounting, fiscal management, marketing, personnel recruitment or selection, or landscaping; or
- tangible personal property required to be titled or registered with a department, agency, or unit of federal, state, or local government.

How do I complete this report?

Complete each line of this report using information you have retained in your records. **If you do not complete and file this report timely, you may lose your credit, and you may be subject to penalty and interest. Do not** submit invoices, certifications, or Form ST-16-C.

Where can I get help?

You may get help by

- visiting our web site at www.Iltax.com
- calling our Taxpayer Assistance Division at **1 800 732-8866** or **217 782-3336**
- calling our TDD (telecommunications device for the deaf) at **1 800 544-5304**
- writing to
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19015
SPRINGFIELD IL 62794-9015

Step-by-step Instructions

Step 1: Identify your business

Lines 1, 2, and 3 - Write your business name, address, and telephone number.

Line 4 - Write your Illinois business tax (IBT) number. If you do not have an IBT number, check the box and write your FEIN in the space provided.

Line 5 - Write the year during which you made production-related purchases. This report is due by June 30 of the year following the calendar year in which you used Manufacturer's Purchase Credit. For example, the report for purchase year 2005 is due June 30, 2006.

Step 2: Identify the purchases for which MPC was used (Do not round your figures.)

Note: Write "**\$0**" on Lines 1 through 8 if reporting for calendar year 2004. You **may not** use MPC for any production-related purchases made before September 1, 2004.

If you do not complete each column for each applicable line, we will reduce or deny your credit.

In addition, do not report any MPC that you have authorized for use in an audit.

Complete the requested information for each month. If you did not use credit, write "0" on the line.

Column A - Write the taxable purchase price of all production-related tangible personal property you purchased from Illinois suppliers on which you used Manufacturer's Purchase Credit.

Column B - Write the taxable purchase price of all production-related tangible personal property you purchased from out-of-state suppliers on which you used Manufacturer's Purchase Credit.

Column C - Add the amounts from Columns A and B.

Column D - Write the amount of credit you used. This amount must not exceed 6.25 percent of the taxable purchase price in Column C.

Totals - Add Lines 1 through 12 in Column C, and write the result on the total line. Add Lines 1 through 12 in Column D, and write the result on the total line.

Step 3: Sign below

Sign your name, and write your telephone number and the date on the lines provided. If this form is completed by a paid tax preparer, the preparer must also sign the appropriate line and complete the requested information. Mail this form to:

SALES TAX PROCESSING DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19034
SPRINGFIELD IL 62794-9034

