



**City of Chicago**  
**Department of Finance**  
**Tax Division - Exemption Unit**  
**333 South State Street - Rm. 300**  
**Chicago, IL 60604**

**Application for Small New Business Exemption  
For Nonpossessory Computer Leases**

**Section 1. Business Information**

\_\_\_\_\_  
Business legal name

\_\_\_\_\_  
D/B/A, if different than legal name

\_\_\_\_\_  
Business address

\_\_\_\_\_  
Jurisdiction

\_\_\_\_\_  
Date of Incorporation /Organization/Creation

\_\_\_\_\_  
City of Chicago Account Number

\_\_\_\_\_  
Federal Employer Identification Number

\_\_\_\_\_  
State of Illinois Business Tax Number

**Section 2. Contact Information**

**Primary contact person for the organization:**

\_\_\_\_\_  
First name

\_\_\_\_\_  
Last name

\_\_\_\_\_  
E-mail address

\_\_\_\_\_  
Telephone number

**Section 3. Certification of Eligibility**

At the time of application, the business applying for the exemption:

**Yes No**

1) Holds a valid and current business license issued by the City or another jurisdiction and a copy of said license is attached to this application.

2) Had under \$25 Million in gross receipts or sales\* for the most recent full calendar year prior to the annual tax year for which the exemption is sought and a copy of the federal income tax return indicating such is attached to this application.

3) Has been in operation for fewer than 60 months.\*\*

This exemption is sought for transactions as a lessor, lessee or both: \_\_\_\_\_

Please describe in detail the nature of the transaction(s) for which this exemption is sought.

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\* For the purpose of calculating the \$25 million limit, gross receipts or sales will be combined if they are received by the same members of a single unitary business group, as defined for Illinois income tax purposes.

\*\* For the purpose of calculating the 60 month limit, time in operation will be deemed to have begun during the first calendar month in which the business seeking the exemption first received any gross receipts or sales. Also for the purpose of calculating the 60 month limit, time in operation will include any earlier time during which any of the following businesses were in operation (i) another existing business, if that business is a member of the same unitary business group as the business seeking the exemption, (ii) a business that is no longer in operation, but that would be a member of the same unitary business group as the business seeking the exemption, if it were still in operation; (iii) a business whose liabilities would be liabilities of the business seeking the exemption, pursuant to Illinois law concerning successor liability; or (iv) any other business that is reasonably determined by the Comptroller to be substantially similar or a predecessor to the one seeking the exemption, based on factors including, but not limited to, common ownership, management, employees, assets, line of business and location.

**Section 4. Applicant's Attestation and Acknowledgment**

Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct; that I will remain knowledgeable of the statutes and regulations governing this exemption; and that I will immediately notify the Department of any change in circumstances that could reasonably lead me to believe that the above-named business would no longer qualify as exempt, either because of a change in the law or because of a material change in the eligibility of the business. It is understood that any misrepresentation contained herein will result in the immediate revocation of any exemption certificate and could result in the assessment of unpaid tax including all applicable penalties and interest.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**RETURN COMPLETED APPLICATION WITH ALL REQUIRED DOCUMENTATION TO:**

**Chicago Department of Finance  
Exemption Unit - SBE  
333 South State Street - Room 300  
Chicago, IL 60604**

**Office Use Only:**

File Number: \_\_\_\_\_

Account Number: \_\_\_\_\_

Date Received: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

Processed by: \_\_\_\_\_

Accepted/ Certificate Sent: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

Rejected/ Letter Sent \_\_\_\_ / \_\_\_\_ / \_\_\_\_