



**Illinois Department of Revenue  
Form ST-46, Direct Payment Permit**

The business shown below is authorized under the Retailers' Occupation Tax Act and the Use Tax Act as a direct payment participant. By presenting this signed permit, the purchaser certifies that he or she will pay all applicable sales and use taxes directly to the department. This permit must be presented to the retailer and is only valid for qualifying purchases. Only the business shown below may use this permit. It can not be assigned or transferred.

**EQUISTAR CHEMICALS, LP  
1211 MCKINNEY STREET, SUITE 700  
HOUSTON, TX 77010**

**Illinois business tax number: 2880-0321  
Effective: April 1, 2014**

  
\_\_\_\_\_  
Authorized purchaser's signature

ST-46 front (R-3'03)  
IL-492-4233





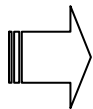
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Director of Revenue



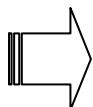
## Illinois Department of Revenue

# ST-48 Information for Retailers Who Sell to Direct Payment Program Participants

We have instructed the program participants to give you a copy of this information, which briefly explains the program and how it affects you as the participant's vendor.

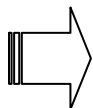


Under this program, a participant may designate that they will purchase goods from you by using the direct-payment method. This allows them to make purchases from you and pay all applicable state and local taxes due on those purchases on their Form ST-1, Sales and Use Tax and E911 Surcharge Return.

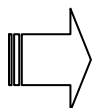


You must show these transactions as exempt sales on Line 15 (other) of your Schedule A – Deductions. Identify the exemption as “direct pay.” The participant must provide you with a copy of their ST-46, Direct Payment Permit. Only the business identified on the permit is authorized to use the permit.

You must keep the permit in your books and records to support this deduction.

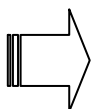


The Direct Payment Program applies only to retailers' occupation tax, applicable local taxes, and use tax. By presenting the signed permit to you, the purchaser certifies that he or she will pay all applicable sales and use taxes directly to the department.

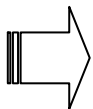


The permit must be presented to you and is only valid for qualifying purchases. It cannot be used for purchases of

- food or beverages,
- tangible personal property required to be titled or registered by an agency of state government,
- any transactions subject to the Service Occupation Tax Act or Service Use Tax Act, or
- telecommunications and other utility taxes.



The permit **cannot** be assigned or transferred. For example, a construction contractor can not make purchases using a customer's Direct Payment Permit.



If a participant designates this method of purchasing goods from you, all purchases — except those types identified above — must be made using this method. A participant **cannot** request that you collect tax on specific purchases.

If you have questions or need help, call our Taxpayer Assistance Division at **1 800 732-8866** or **217 782-3336**; call our TDD-telecommunications device for the deaf at **1 800 544-5304**; or visit our website at **tax.illinois.gov**.