



**HEADQUARTERS
CIVIL AIR PATROL ILLINOIS WING**
United States Air Force Auxiliary
PO Box 397
West Chicago, IL 60186-0397

1 October 2013

MEMORANDUM FOR ALL PERSONNEL

FROM: CC

SUBJECT: Financial Management Procedure 05 – Illinois Wing Tax Exemption

1. Illinois Wing is exempt from payment of Illinois State sales tax. Illinois Wing is not exempt from payment of excise or user taxes.
2. The Illinois tax exemption may be used for expenses directly related to CAP function and business only. Making personal purchases, along with Illinois CAP purchases while using the CAP tax exemption is prohibited. Any violation or exploitation of the Illinois Wing tax exemption will be referred to the Illinois Wing Inspector General for investigation.
3. In past years, additional work was created for Illinois Wing finance personnel who have had to negotiate with vendors for refunds of tax paid. It is the responsibility of the pilot-in-command (PIC), or personnel responsible for aircraft refueling during missions, to ensure that neither Federal nor Illinois sales tax is included in the aircraft fuel billing/invoice.
4. For proof of tax exemption status, each aircraft folder and vehicle binder now has a copy of Federal and Illinois tax exemption letters.
5. Illinois Wing encourages the use of available Illinois sales tax exemption letter. Failure to ensure that Illinois sales tax is excluded in a billing/invoice may result in the purchaser being responsible for payment of tax that is not recoverable. If you use a self-service aircraft fuel pump, please indicate on the receipt.

A handwritten signature in black ink that reads "Rickey L. Oeth".

RICKEY L. OETH, Colonel, CAP
Commander