



ST-591 Instructions for Certificate of Exemption Eligibility for Qualified Purchases of Home-Delivered Meals

General Information

When is a Certificate of Exemption Eligibility for Qualified Purchases of Home-Delivered Meals required?

Effective July 1, 2024, purchases of home-delivered meals provided to Medicare or Medicaid recipients where payment is made by an intermediary, such as a Medicare Administrative Contractor (MAC), a Managed Care Organization (MCO), or a Medicare Advantage Organization (MAO) are exempt from the Retailers' Occupation Tax Act, the Service Occupation Tax Act, the Use Tax Act, and the Service Use Tax Act.

To claim the exemption, retailers who provide home-delivered meals must keep records including invoices issued to and paid by an intermediary. Invoices should also indicate whether the recipient of the home-delivered meal was a beneficiary of either "Medicare" or "Medicaid." The exemption must be claimed as a deduction on Form ST-1, Sales and Use Tax and E911 Surcharge Return. Form ST-591, Certificate of Exemption Eligibility for Qualified Purchases of Home-Delivered Meals, should be completed and maintained in the retailer's records to support the exemption.

Who keeps the Certificate of Exemption Eligibility for Qualified Purchases of Home-Delivered Meals?

A retailer should keep Form ST-591 as documentation of the exemption in its records for the period during which the Illinois Department of Revenue (IDOR) is authorized to issue notices of tax liability, which is generally up to 3½ years. See [86 Ill. Adm. Code 130.815](#). IDOR may request Form ST-591 as proof that no tax was due on the sale of the home-delivered meal(s). Unless otherwise requested, do not send the certificate to IDOR.

When is a blanket certificate used?

The intermediary-purchaser may provide Form ST-591 as a blanket certificate of eligibility for exemption to any retailer from whom all purchases made are eligible for the exemption. Blanket certificates must be kept up to date, and the retailer should request a new blanket certificate if any information changes. Otherwise, all certificates should be updated at least every three years.

Specific Instructions

Step 1: Identify the retailer

Provide the retailer's name and mailing address. The retailer is the party who sold the home-delivered meal.

Step 2: Identify the intermediary-purchaser and provide information about the intermediary's government contract

Provide the purchaser's name, mailing address, intermediary type, government contracting agency, and information on the home-delivered meal recipient's Medicare or Medicaid beneficiary status. The purchaser is the party who purchased the home-delivered meal on behalf of the Medicare or Medicaid beneficiary.

Also identify the form of payment. The payment must be made by an intermediary (MAC, MCO, or MAO), pursuant to a government contract, for the exemption to be valid.

Step 3: Describe the sale

Briefly describe the sale. Provide the invoice number and date of purchase.

Step 4: Complete for blanket certificate

For a blanket certificate to qualify, the intermediary-purchaser must check the box.

Step 5: Sign below

The intermediary-purchaser must sign and date the form.