



Illinois Sales Tax Exemption Program

ABOUT THE PROGRAM

Illinois Department of Commerce and Economic Opportunity (ILDCEO) enables eligible CoreSite customers to take advantage of a 10.25% Illinois sales tax exemption toward the purchase of computer equipment and software, and one-time costs associated with installation and deployment.

All of CoreSite's customers at its CH2 data center facility in Chicago are eligible to participate in the sales tax exemption program, which is applicable to all IT equipment and software deployed at the data center. New and existing customers deployed in CoreSite's purpose-built data center development in the heart of downtown Chicago can participate in the Retail Sales Tax Exemption program, which is renewable in 5 year increments through August 2040.

HOW TO TAKE ADVANTAGE

In order to obtain a Certificate of Exemption, customers must satisfy the following requirements:

- ✓ Provide CoreSite with initial information regarding current status and future forecasts against capital and employment qualification thresholds
- ✓ Provide contact information within its Accounting and/or Human Resources group(s) who can provide ongoing status reports (as described below)
- ✓ Complete and execute a Tenant Participation Certificate MOU with CoreSite and ILDCEO

Annual Status Reports must be provided to CoreSite and ILDCEO and must include:

- ✓ A list of qualifying employees hired after August 1, 2020 and dedicated to CoreSite Illinois data centers
 - ✓ Include an employee unique identifier (e.g. employee ID), job type/title, start date, and current gross annual wages (must exceed a minimum \$81k per annum threshold)
- ✓ Capital investment spend at CoreSite Illinois facilities since August 1, 2020
- ✓ Any resulting tax benefit realized upon use of the exemption certificate

For additional information and to take advantage of this incentive, please contact your sales representative.