Normally day-to-day purchases might be exempted from state sales tax for educatinal, charitable or research organizations, but sales tax on gasoline purchases would be rebated at the end of each year. Forms for rebate may be obtained from the state treasurer's office.

Since there is no state income tax for individuals or corporations in the State of Illinois, foundations do not have to apply for exemption from these taxes. If the Illinois legislature ever passes a state income tax bill, the foundation should apply for express exemption from these income taxes.

Property owned by a 501 (c) (3) organization in being actively used by that organization for tax exempt purposes (this normally does not include property held for rental or investment purposes) may be exempt from real estate taxes under Illinois law. You should apply to your local county assessor for such exemption. Normally, county assessors are very difficult to convice and it may take some reeducation on your part to accomplish tax exemption for property qualified as real estate. If your real estate taxes are high and your property is being used for exempt purposes then the reluctance of the tax assessor should not deter you from your lawful right. If further action in the courts is necessary to enforce