



# ST-1 Instructions

## General Information

### Who must file Form ST-1?

You must file Form ST-1, Sales and Use Tax and E911 Surcharge Return, if you are making retail sales of any of the following in Illinois:

- general merchandise,
- qualifying foods, drugs, and medical appliances, and/or
- prepaid wireless telecommunications service.

“General merchandise” includes sales of most tangible personal property including sales of the following:

- soft drinks and candy;
- prepared food such as food purchased at a restaurant;
- photo processing (getting pictures developed);
- prewritten and “canned” computer software;
- prepaid telephone calling cards and other prepaid telephone calling arrangements;
- repair parts and other items transferred or sold in conjunction with providing a service under certain circumstances based on the actual selling price; and
- grooming and hygiene products.

See 86 Ill. Adm. Code Part 130 for more information on general merchandise.

“Qualifying food, drugs, and medical appliances” include:

- food that has not been prepared for immediate consumption, such as most food sold at grocery stores, excluding hot foods, alcoholic beverages, candy, and soft drinks;
- prescription medicines and nonprescription items claimed to have medicinal value, such as aspirin, cough medicine, and medicated hand lotion, excluding grooming and hygiene products; and
- prescription and nonprescription medical appliances that directly replace a malfunctioning part of the human body, such as corrective eyewear, contact lenses, prostheses, insulin syringes, and dentures.

See 86 Ill. Adm. Code Part 130 for more information on qualifying food, drugs, and medical appliances.

“Prepaid wireless telecommunications service” includes sales of prepaid telephone calling cards and other prepaid telephone calling arrangements, and the minutes for “pay-as-you-go” phones.

### How do I report sales of aviation fuel?

All sales of aviation fuel made on or after December 1, 2017, must be reported and the tax paid on Form ST-70, Aviation Fuel Sales and Use Tax Return. Receipts from sales of aviation fuel still will be reported on Form ST-1, Step 2, Line 1, but then must be deducted entirely from the ST-1 as an Other Deduction on Schedule A, Line 16, using the description “Sales of Aviation Fuel.”

### How do I report sales of qualifying food items during the 1% grocery tax suspension period from July 1, 2022, through June 30, 2023, or sales of items that qualify for the state sales tax holiday from August 5, 2022, through August 14, 2022?

Retailers should report the receipts from sales of grocery tax suspension and sales tax holiday items on Form ST-1, Lines 4a, 5a, 6a, 7a, 12a, and 13a and tax on these items on Lines 4b, 5b, 6b, 7b, 12b, and 13b. Retailers must then use Schedule GT, Sales and Use Tax Holiday and Grocery Tax Suspension Schedule, to report receipts from sales of qualifying food items during the grocery tax suspension period or sales of qualifying items during the state sales tax holiday and calculate the credit to be taken against the tax reported on Form ST-1. Retailers reporting these sales from multiple locations only need to complete one Schedule GT with total qualifying receipts for all locations. Do *not* complete a separate Schedule GT for each location. See the Schedule GT Instructions for specific instructions on filing.

**Note:** Do NOT file Schedule GT if you have no grocery tax suspension or state sales tax holiday receipts to report.

### When must I file my return?

You must file this return, along with any payment you owe, on or before the 20th day of the month following the end of your reporting period.

**Note:** If the due date falls on a weekend or holiday, your return and payment are due the next business day.

The Department determines how often you must file a return based on your initial registration and annual liability. Filing requirements based on your average monthly liability are determined as follows:

- If your average monthly liability is greater than \$200, the Department may notify you that your filing frequency has been changed to a monthly requirement.
- If your average monthly liability is between \$50 and \$200, the Department may notify you that your filing frequency has been changed to a quarterly requirement.
- If your average monthly liability is less than \$50, the Department may notify you that your filing frequency has been changed to an annual requirement.

### Can I file this return and pay the tax due electronically?

Yes, you can use MyTax Illinois at [mytax.illinois.gov](http://mytax.illinois.gov) to file your Form ST-1, and, if applicable, Form ST-2 and Schedule GT. MyTax Illinois also allows for electronic payment of any tax due. You can also file Form ST-1 using a direct file service through an outside vendor.

**Note:** Some taxpayers are mandated to file Form ST-1 electronically. For more information, see our website at [tax.illinois.gov](http://tax.illinois.gov).

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# General Information

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## What if I have multiple sites?

If you have one business but sell items at more than one location (site), you must collect and remit sales and use taxes according to the rates of each particular location. You must complete and attach Form ST-2, Multiple Site Form, to your Form ST-1 to show the breakdown of taxes collected and paid from each site.

MyTax Illinois allows users to calculate their tax due for each location on Form ST-2, Multiple Site Form, and combine their liability on a single Form ST-1.

Remote retailers, as defined in Section 1 of the Retailers' Occupation Tax Act (35 ILCS 120/1), and marketplace facilitators, also defined in Section 1 of the Retailers' Occupation Tax Act, also must use Form ST-2 to report sales made to Illinois customers. These sales are separated on Form ST-2 according to the local government (*i.e.*, city or county) where the customer is located.

## How can I find out what tax, surcharge, and assessment rates I should be collecting?

If you file electronically using MyTax Illinois, the rates will be populated for you according to your registration. You can also use the Tax Rate Database on our website at [tax.illinois.gov](https://tax.illinois.gov) to look up location-specific tax rates. Depending upon the location of the sale, the actual sales tax rate may be higher than the state rate of 6.25 percent (1.00 percent for qualifying food, drugs, and medical appliances) because of home rule, non-home rule, business district, mass transit, park district, flood prevention district, county public safety, public facilities or transportation, and county school facility tax. Until January 1, 2024, the E911 Surcharge had two different rates, one for Chicago locations and one for non-Chicago locations. Beginning January 1, 2024, the Chicago E911 Surcharge rate is the same as the rate statewide. These rates can also be found on the Tax Rate Database on our website. The ITAC Assessment rate is a competitively neutral rate set by the Illinois Commerce Commission. It changes annually on July 1. Use the Tax Rate Database, available on our website at [tax.illinois.gov](https://tax.illinois.gov) to determine the current rate.

## What if I add or discontinue one of my sites or change locations?

MyTax Illinois allows users to add or remove locations using the Maintain Locations link in your Sales and Use Tax (ST-1) account. You also can contact us by calling **217 785-3707** or writing to:

**CENTRAL REGISTRATION DIVISION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19030  
SPRINGFIELD IL 62794-9030**

It is important to keep your registration information updated so your returns will include the correct tax rates.

Remote retailers and marketplace facilitators using MyTax Illinois to file Forms ST-1 and ST-2 must register a Changing Location site for each local government (*i.e.*, city or county) where it has made a sale.

## What if I need help?

If you need help, call our Taxpayer Assistance Division at **1 800 732-8866**, **217 782-3336**, or **1 800 544-5304** (TTY). You may also visit our website at [tax.illinois.gov](https://tax.illinois.gov) or scan the QR code provided. Language assistance services are available upon request and are free of charge.



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# Specific Instructions

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When completing this form, please round to the nearest dollar by dropping amounts of less than 50 cents and increasing amounts of 50 cents or more to the next higher dollar. You cannot report a negative amount of receipts on Form ST-1 or for any sales location on an ST-2 filed with the ST-1. If you are taking a deduction for a refund to a customer and that deduction will result in negative receipts for Form ST-1 or for any sales location on an ST-2 filed with the ST-1, you must instead file an amended return for the period in which the sale was originally reported.

**Note:** For most retailers, "site," as used below, is the retail location where the sales were made. For remote retailers and marketplace facilitators only, "site" is the destination in Illinois where the item is delivered. Note also that remote retailers and marketplace facilitators must report the aggregate taxable receipts for all sales to that site (*i.e.*, the taxpayer must combine all taxable receipts for a single municipality or county (or a single business district within a municipality) under a single changing location site on Form ST-2).

## Step 1: Alcoholic Liquor Purchases

**Line A, Total dollar amount of alcoholic liquor purchased (invoiced and delivered)** — If you are a liquor store, tavern, or a restaurant that sells alcohol and you are not required to remit quarter-monthly payments, you must report the total dollar amount of all alcoholic liquor invoiced and delivered during the liability period, regardless of when you actually remit payment to your distributor. By the 10th day of each month, each of your distributors should give you a statement that identifies the total amount purchased during the previous month. This statement may be a summary for the month on the bottom of each of your invoices or on a separate report.

**Note:** Liquor distributors will report to us the value of alcoholic beverages invoiced and delivered to each retailer the previous month.

If you are **not** required to report your purchases, go to Step 2.

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# Specific Instructions

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## Step 2: Taxable Receipts

**Note:** All sales of aviation fuel made on or after December 1, 2017, must be reported and the tax paid on Form ST-70, Aviation Fuel Sales and Use Tax Return. Sales of aviation fuel occurring prior to December 1, 2017, should be reported along with other general merchandise sales on Form ST-1.

**Line 1** - You must include all of your receipts for this reporting period on Form ST-1, Line 1. Enter the amount you received from all sales of merchandise and service, including service charges, E911 Surcharge, ITAC Assessment and all taxes collected. When including receipts for items that qualify for the grocery tax suspension or sales tax holiday and that are reported on Schedule GT, you must include all taxes that would have been collected on these receipts but for PA 102-0700, even if you did not actually charge your customers these taxes. Do not include purchases of merchandise on which you are paying use tax in Step 5.

**Line 2** - Enter the total amount of deductions from Line 32 of Schedule A located on the back of Form ST-1. Retailers are allowed to deduct the tax that would have been collected on retail sales of items that qualify for the grocery tax suspension or the sales tax holiday and are included on Schedule GT as long as these taxes are also included in the amount on Step 2, Line 1 of the ST-1. The amount of deductions on Line 2 cannot be more than the total receipts you entered on Line 1. If so, you must file a claim for credit on Form ST-1-X, Amended Sales and Use Tax and E911 Surcharge Return, for the month you originally reported the sale.

**Line 3** - Subtract Line 2 from Line 1.

## Step 3: Tax on Receipts

All receipts on items that qualify for the grocery tax suspension or the sales tax holiday and are included on Schedule GT, should be included on Form ST-1, Lines 4a, 5a, 6a, 7a, 12a, and 13a and tax on these receipts (even though not collected) should be included on Lines 4b, 5b, 6b, 7b, 12b, and 13b. If you report for multiple sites, you must use Form ST-2, Multiple Site Form. See the instructions for Form ST-2 for how to complete Step 3 of Form ST-1 with your combined totals.

### Sales from locations within Illinois

**Note:** If you are a multiple site retailer or serviceperson who also has out-of-state locations, see the instructions for Lines 6a and 7a.

#### **Line 4a - General merchandise base**

Enter the portion of Line 3 that you received from sales of general merchandise, plus the amount you received from the general merchandise you sold in performing your service.

**Line 4b** - Multiply Line 4a by the tax rate. Tax rates are available in the Tax Rate Database on the Department's website at [tax.illinois.gov](http://tax.illinois.gov).

#### **Line 5a - Food, drugs, and medical appliances base**

Enter the portion of Line 3 that you received from your sales of qualifying food, drugs, and medical appliances, plus the amount you received from the qualifying food, drugs, and medical appliances you sold in performing your service.

**Line 5b** - Multiply Line 5a by the tax rate. Tax rates are available in the Tax Rate Database on the Department's website at [tax.illinois.gov](http://tax.illinois.gov).

### Sales from locations outside Illinois

#### **Line 6a - General merchandise base**

Enter the portion of Line 3 that you received from general merchandise you sold to users in Illinois, plus the amount you received from general merchandise you sold for use in Illinois in performing your service.

**Note:** Remote retailers and marketplace facilitators cannot use Line 6a to report sales made to Illinois customers. Instead, remote retailers and marketplace facilitators must use Line 4a to report these sales.

**Line 6b** - Multiply Line 6a by the tax rate. Tax rates are available in the Tax Rate Database on the Department's website at [tax.illinois.gov](http://tax.illinois.gov).

#### **Line 7a - Food, drugs, and medical appliances base**

Enter the portion of Line 3 that you received from qualifying food, drugs, and medical appliances you sold to users in Illinois, plus the amount you received from qualifying food, drugs, and medical appliances you sold for use in Illinois in performing your service.

**Line 7b** - Multiply Line 7a by the tax rate. Tax rates are available in the Tax Rate Database on the Department's website at [tax.illinois.gov](http://tax.illinois.gov).

### Sales at prior rates

#### **Line 8a - Receipts taxed at other rates base**

Enter on this line **only** the receipts from sales of merchandise and service you made at a rate different from the current rate, which for paper form filers who receive preprinted returns from the Department is the rate printed in Lines 4a, 5a, 6a, and 7a. If you need instructions on how to report receipts from current sales that you believe are taxable at a different rate, call us at one of the contact numbers under "What if I need help?" in General Information above.

**Line 8b** - Multiply each amount in Line 8a by the correct tax rate, add the results, and enter the total on Line 8b.

**Note:** Check your math. Lines 4a + 5a + 6a + 7a + 8a must equal Line 3.

**Line 9** - Add Lines 4b, 5b, 6b, 7b, and 8b.

## Step 4: Retailer's Discount and Net Tax on Receipts

**Line 10** - If you are required to file Form ST-1 electronically and have not been approved for a waiver of that electronic filing mandate, you are entitled to a discount only if you electronically file your return on or before the due date **and** also timely pay the tax due.

If you are not required to file Form ST-1 electronically (or if you are required to file Form ST-1 electronically but have been approved for a waiver of that electronic filing mandate), you are entitled to a discount if you mail or electronically file your return and payment on or before the due date.

## Specific Instructions

If you are entitled to a discount, the discount amount is 1.75% of your tax due or \$5 per calendar year, whichever is greater. Retailers reporting receipts on items that qualify for the grocery tax suspension or the sales tax holiday are authorized to include the amount of tax on receipts that would have been due on these items when calculating the discount allowed.

**Line 11** - Subtract Line 10 from Line 9.

### Step 5: Tax on Purchases

**Note:** The figures you enter on Lines 12a, 13a, and 14a should not include amounts already contained in Lines 4a through 8a. Do not include tax in these lines.

#### Line 12a - General merchandise base

Enter the sum of

- your cost of the general merchandise you purchased to use from an out-of-state retailer who did not collect Illinois tax from you,
- your cost of general merchandise you purchased tax free to sell at retail, but instead used or consumed it yourself,
- your cost of general merchandise you purchased tax free to sell in performing your service, but instead used or consumed it yourself, or transferred subject to use tax, and
- your cost of general merchandise an out-of-state serviceperson used in performing a service for you, if Illinois tax was not paid.

**Line 12b** - Multiply Line 12a by the tax rate. Tax rates are available in the Tax Rate Database on the Department's website at [tax.illinois.gov](http://tax.illinois.gov).

#### Line 13a - Food, drugs, and medical appliances base

Enter the sum of

- your cost of the qualifying food, drugs, and medical appliances you purchased to use from an out-of-state retailer who did not collect Illinois tax from you,
- your cost of the qualifying food, drugs, and medical appliances you purchased tax free to sell at retail, but instead used or consumed it yourself,
- your cost of the qualifying food, drugs, and medical appliances you purchased tax free to sell in performing your service, but instead used or consumed it yourself, or transferred subject to use tax, and
- your cost of the qualifying food, drugs, and medical appliances an out-of-state serviceperson used in performing a service for you, if Illinois tax was not paid.

**Line 13b** - Multiply Line 13a by the tax rate. Tax rates are available in the Tax Rate Database on the Department's website at [tax.illinois.gov](http://tax.illinois.gov).

#### Line 14a - Purchases taxed at other rates base

Enter the total of all purchases you made at rates different from the rates printed in Lines 12a and 13a. This includes

- your cost of the general merchandise and qualifying food, drugs, and medical appliances on which you paid tax to another state at a rate lower than Illinois tax rates, and
- your cost of the general merchandise and qualifying food, drugs, and medical appliances an out-of-state serviceperson used in performing a service for you, if Illinois tax was not paid.

**Line 14b** - Multiply each amount in Line 14a by the correct rate, add the results, and enter the total on Line 14b.

**Line 15** - Add Lines 12b, 13b, and 14b.

### Step 6: Net tax due

**Line 16** - Add Lines 11 and 15.

**Line 16a** - Enter the total amount of Manufacturer's Purchase Credit (MPC) that you are using. This amount should include any MPC you have received from your customers plus any MPC of your own that you are using to satisfy use tax on qualifying purchases for the current liability period.

**Generally, you cannot claim MPC credit on Form ST-1 for any reporting period after December 31, 2016.**

**Line 17** - Complete Line 17 **only if** you prepay Illinois sales tax on motor fuel. Enter the amount of sales tax you prepaid on motor fuel by adding the total from the PST-2, Prepaid Sales Tax Statement of Tax Paid, forms you are attaching to this return.

**Line 18** - Complete Line 18 **only if** you made quarter-monthly (accelerated) payments. Include on this line any prior overpayment credit that you used to make these payments.

**Line 19** - Add Lines 16a, 17, and 18.

**Line 20** - Subtract Line 19 from Line 16.

### Step 7: Payment due

**Line 21** - Enter the total amount of E911 Surcharge and ITAC Assessment from Line 10 of Schedule B of Form ST-1.

**Line 22** - If you collected more tax, E911 Surcharge, or ITAC Assessment than is due, enter your total excess tax, excess surcharge, and excess assessment collected.

**Line 23** - If you are not including Schedule GT with your Form ST-1, add Lines 20, 21, and 22. If you are including Schedule GT with your Form ST-1, add Lines 21 and 22 from your Form ST-1, and Line 11 from Schedule GT.

**Line 24** - If you have a credit memorandum or prior overpayment and you wish to use it towards what you owe, enter the amount you are using.

**Line 25** - Subtract Line 24 from Line 23. This is the amount of tax, E911 Surcharge, and ITAC Assessment that you owe.

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## Specific Instructions

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### Step 8: Sign below

We cannot process this form until it is signed by the owner, officer, or other person authorized to sign the return.

You owe a **late-filing penalty** if you do not file a processable return by the due date, a **late-payment penalty** if you do not pay the amount you owe by the original due date of the return or were required to make quarter-monthly payments and failed to do so, a **bad check penalty** if your remittance is not honored by your financial institution, and a **cost of collection fee** if you do not pay the amount you owe within 30 days of the date printed on a bill. For more information, see Publication 103, Penalty and Interest for Illinois Taxes, available on our website at [tax.illinois.gov](http://tax.illinois.gov).

**We will bill you for any penalty and interest amounts owed.**

Send your return and remittance to:

ILLINOIS DEPARTMENT OF REVENUE  
RETAILERS' OCCUPATION TAX  
SPRINGFIELD IL 62736-0001

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## Schedule A Instructions

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**Total deductions claimed cannot be more than the total receipts, including Prepaid Wireless E911 Surcharge, ITAC Assessment, and tax, on Step 2, Line 1 of Form ST-1.**

When completing this schedule, please round to the nearest dollar by dropping amounts of less than 50 cents and increasing amounts of 50 cents or more to the next higher dollar.

### Line 1 - Taxes collected on general merchandise sales and service

Enter the amount of tax you collected on your retail sales of general merchandise and tax you collected on general merchandise you sold in performing service. This includes food sold for immediate consumption, such as food sold at a restaurant. Retailers are allowed to deduct the tax that would have been collected on retail sales of items that qualify for the sales tax holiday and are included on Schedule GT as long as these taxes are also included in the amount on Step 2, Line 1 of the ST-1.

### Line 2 - Taxes collected on food, drugs, and medical appliances sales and service

Enter the amount of tax you collected on your retail sales of qualifying food, drugs, and medical appliances and tax you collected on qualifying food, drugs, and medical appliances you sold in performing service. Retailers are allowed to deduct the tax that would have been collected on retail sales of items that qualify for the grocery tax suspension and are included on Schedule GT as long as these taxes are also included in the amount on Step 2, Line 1 of the ST-1.

### Line 3 - E911 Surcharge and ITAC Assessment collected

Enter the amount of E911 Surcharge and ITAC Assessment you collected on your retail sales of prepaid wireless telecommunications service.

### Line 4 - Resale

Enter the amount you collected from the items you sold to someone who will resell those items at retail. For each sale for resale you make, the buyer must give you an Illinois certificate of resale or have a blanket certificate of resale on file with you.

### Line 5 - Interstate commerce

Enter the amount you collected from merchandise you sold that was **shipped or delivered by you** outside Illinois.

### Line 6 - Manufacturing machinery and equipment (including photoprocessing)

Enter the amount you collected from the sale of qualifying manufacturing machinery and equipment (including repair and replacement parts) that produce items to be sold. Use Schedule A, Line 8 to claim a deduction for qualifying graphic arts machinery and equipment. Do not combine a deduction for graphic arts machinery and equipment with your deduction for manufacturing machinery and equipment on Schedule A, Line 6.

**Note:** Beginning July 1, 2019, the manufacturing machinery and equipment exemption was expanded to include production-related tangible personal property purchased on or after July 1, 2019.

### Line 7 - Farm machinery and equipment

Enter the amount you collected from qualifying farm machinery and equipment (including repair and replacement parts) you sold for use in production agriculture.

### Line 8 - Graphic arts machinery and equipment

Enter the amount you collected from qualifying graphic arts machinery and equipment (including repair and replacement parts). Do not combine a deduction for graphic arts machinery and equipment with your deduction for manufacturing machinery and equipment on Schedule A, Line 6.

**Note:** The deduction for exempt graphic arts machinery and equipment cannot be claimed for any reporting period between August 30, 2014, and June 30, 2017.

### Line 9 - Supplemental Nutrition Assistance Program (SNAP - formerly called food stamps)

Enter the amount you collected from customers who used SNAP benefits.



# Schedule A Instructions

## Line 10 - Enterprise zone

### a) Sales of building materials

Enter the amount you collected from sales of building materials to a customer who will incorporate those materials into an enterprise zone certified by the Illinois Department of Commerce and Economic Opportunity (DCEO). You must maintain in your books and records the documentation obtained from the customer and required by the Department's rules to support the exemption.

### b) Sales of items other than building materials

Enter the amount you collected from sales of items other than building materials to a business certified by DCEO to buy consumables tax free. You must maintain in your books and records the documentation obtained from the customer and required by the Department's rules to support the exemption.

This amount can include, but is not limited to:

- tangible personal property used or consumed in the operation of pollution control facilities.
- tangible personal property used or consumed within an enterprise zone in the process of manufacturing or assembly of tangible personal property for wholesale or retail sale or lease.
- tangible personal property used or consumed within an enterprise zone in the process of graphic arts production if used or consumed at a certified facility, including repair and replacement.
- machinery and equipment used in the operation of a high impact service facility within the enterprise zone.
- jet fuel used in the operation of high impact service facilities.
- machinery and equipment used in the operation of an aircraft maintenance facility located within an enterprise zone.

## Line 11 - High Impact Business

### a) Sales of building materials

Enter the amount you collected from sales of building materials to a customer who will incorporate those materials into a high impact business location certified by the DCEO.

### b) Sales of items other than building materials

Enter the amount you collected from sales of items other than building materials to a business certified by DCEO as a high impact business.

This amount can include, but is not limited to, tangible personal property used or consumed:

- by a high impact business in the process of manufacturing or assembly of tangible personal property for wholesale or retail sale or lease.
- by a high impact business in the process of graphic arts production if used or consumed at a certified facility, including repair and replacement.

## Line 12 - River edge redevelopment zone building materials

Enter the amount you collected from sales of building materials to a customer who will incorporate the materials into real estate within a River Edge Redevelopment Zone in accordance with the Act by remodeling, rehabilitating, or adding new construction.

## Line 13 - Exempt organizations

Enter the amount you collected from merchandise you sold to organizations that are exempt from paying sales tax. For each tax-exempt sale you make, you must obtain a copy of the organization's Illinois Sales Tax exemption identification number.

**Note:** Do not include motor fuel taxes reported on Schedule A, Line 16 or Schedule A, Section 2.

## Line 14 - Uncollectible debt on which tax was previously paid

Enter amounts that have become worthless or uncollectible and on which tax previously has been paid. You must have charged off the uncollectible amounts as bad debt in your records in accordance with generally accepted accounting principles and have claimed the uncollectible amounts as a deduction pursuant to Section 166 of the Internal Revenue Code on your federal income tax return. Enter only the amount of uncollectible debt. Do not include the tax paid in this amount.

## Line 15 - Sales of service

Enter the total of any portion of all service transactions on which you did not charge your customers tax. Identify on the line provided the type of transaction that took place. Some examples of these are transactions made by dry cleaners, hairdressers, medical professionals, pharmacists, and other servicepersons.

## Line 16 - Other

Identify other deductions. Add the amounts together and enter the total on Schedule A, Line 16. These can include the following:

- cash refunds — Enter the amount of cash refunds you made to customers for merchandise they returned and on which you have paid tax to us during the preceding return period or have now included on Step 2, Line 1 of your Form ST-1.

**Note:** This amount should not include the tax amount from the returned item.

- newspaper and magazine sales — Enter the amount you collected from your sales of newspapers, magazines, and other periodicals.
- proceeds of mandatory service charges separately stated on customers' bills for purchase and consumption of food and beverages, to the extent that the proceeds of the service charge are in fact turned over as tips or as a substitute for tips to employees who participate directly in preparing, serving, hosting, or cleaning up the food or beverage function with respect to which the service charge is imposed.

# Schedule A Instructions

- amounts you collected from sales of qualified tangible personal property used in the construction or operation of a data center that has been granted a certificate of exemption by DCEO. You must maintain in your books and records the documentation obtained from the customer and required by the Department's rules to support the exemption.
- tax reported and paid on Form CMFT-1 under the County Motor Fuel Tax Law (55 ILCS 5/5-1035.1) for motor fuel sold in DuPage, Kane, Lake, McHenry, or Will County and tax reported and paid on Form MMFT-1 under the Municipal Motor Fuel Tax Law (65 ILCS 5/8-11-2.3) for motor fuel sold in a municipality in Cook County
- other deductions allowed by Illinois law that are not listed on Schedule A, Lines 1 through 15 or Schedule A, Section 2.

## Line 17 - Total taxes and miscellaneous deductions

Add the amounts on Lines 1 through 16, and enter the total.

## Lines 18 through 23 - Deduct state motor fuel tax

For each type of fuel, enter the number of gallons you sold. Multiply the number of gallons by the applicable state motor fuel tax rate for that fuel type, and enter the total for each type of fuel. Motor fuel tax rates are available in the Tax Rate Database on the Department's website at [tax.illinois.gov](http://tax.illinois.gov), under "Motor Fuel."

**Note:** Deduct any local motor fuel taxes on Schedule A, Line 16, "Other." Do not include them on Schedule A, Lines 18 through 23.

## Lines 24 through 30 - Deduct fuel receipts exempt from sales tax

Enter your receipts for the specific fuel types listed. Do not include any taxes collected. Multiply your receipts for each type of fuel by its corresponding exemption percentage on Schedule A, and enter the total for each type of fuel.

Effective January 1, 2024, P.A. 102-700 and P.A. 103-9 amend the Retailers' Occupation Tax Act, the Service Occupation Tax Act, the Use Tax Act, and the Service Use Tax Act, creating a ten-percent exemption for E15 gasohol (not E10), a 20-percent exemption for mid-range ethanol blends, and a 100-percent exemption for diesel fuel containing more than 10%, 13%, 16%, or 19% biodiesel or renewable diesel, as applicable. See instructions for Schedule A, Line 25 below for more information. 35 ILCS 105/3-5.1 and 105/3-10.

### Line 24

The 20-percent Sales and Use Tax exemption for biodiesel blends (no less than 1% but no more than 10% biodiesel) sunset on December 31, 2018. Effective January 1, 2019, sales of these biodiesel blends are no longer exempt and are subject to Illinois Sales Tax. Figures will no longer be allowed on Schedule A, Lines 24a and 24b.

### Line 25

Enter your receipts for diesel fuel containing more than 10%, 13%, 16%, or 19% biodiesel or renewable diesel, as applicable, on Schedule A, Line 25a, and multiply that amount by the applicable exemption percentage. Enter the total in Schedule A, Line 25b. "Biodiesel" is defined as "diesel fuel that is not a hydrocarbon fuel and that is derived from biomass that is intended for use in diesel engines." "Renewable diesel" is defined as "diesel fuel that is a hydrocarbon fuel derived from biomass meeting the requirements of the latest version of ASTM standards D975 or D396. Fuels that have been co-processed are not considered renewable diesel." 35 ILCS 105/3-41 and 105/3-42.5.

The exemption from taxes imposed by the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act for diesel fuel containing biodiesel or renewable diesel applies as follows:

- On and after January 1, 2024, and on or before December 31, 2030, the tax applies to 100 percent of the proceeds of sales of biodiesel blends with no less than 1% and no more than 10% biodiesel and any diesel fuel containing no less than 1% and no more than 10% renewable diesel.
- From January 1, 2024, through March 31, 2024, the tax does not apply to the proceeds of sales of any diesel fuel containing more than 10% biodiesel or renewable diesel.
- From April 1, 2024, through November 30, 2024, the tax does not apply to the proceeds of sales of any diesel fuel containing more than 13% biodiesel or renewable diesel.
- From December 1, 2024, through March 31, 2025, the tax does not apply to the proceeds of sales of any diesel fuel containing more than 10% biodiesel or renewable diesel.
- From April 1, 2025, through November 30, 2025, the tax does not apply to the proceeds of sales of any diesel fuel containing more than 16% biodiesel or renewable diesel.
- From December 1, 2025, through March 31, 2026, the tax does not apply to the proceeds of sales of any diesel fuel containing more than 10% biodiesel or renewable diesel.
- On and after April 1, 2026, and on or before November 30, 2030, the tax does not apply to the proceeds of sales of any diesel fuel containing more than 19% biodiesel or renewable diesel; except that, from December 1 of calendar years 2026, 2027, 2028, and 2029 through March 31 of the following calendar year, and from December 1, 2030, through December 31, 2030, the tax does not apply to the proceeds of sales of any diesel fuel containing more than 10% biodiesel or renewable diesel.

### Line 26

Enter your receipts for diesel fuel containing 100% biodiesel or renewable diesel on Schedule A, Line 26a, and multiply that amount by the applicable exemption percentage. Enter the total in Schedule A, Line 26b. See the instructions for Schedule A, Line 25 above for the definitions of "biodiesel" and "renewable diesel."

### Line 27

Enter your receipts for gasohol on Schedule A, Line 27a, and multiply that amount by the applicable exemption percentage. Enter the total in Schedule A, Line 27b. "Gasohol" is defined as "motor fuel that is a blend of denatured ethanol and gasoline that contains no more than 1.25% water by weight." On and after January 1, 2024, the blend must contain 85% gasoline and 15% denatured ethanol. 35 ILCS 105/3-40.

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# Schedule A Instructions

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## Line 28

Enter your receipts for mid-range ethanol blends on Schedule A, Line 28a, and multiply that amount by the applicable exemption percentage. Enter the total in Schedule A, Line 28b. "Mid-range ethanol blends" are defined as "a blend of gasoline and denatured ethanol that contains at least 20% but less than 51% denatured ethanol." 35 ILCS 105/3-44.3.

## Line 29

Enter your receipts for majority blended ethanol on Schedule A, Line 29a, and multiply that amount by the applicable exemption percentage. Enter the total in Schedule A, Line 29b. On and after January 1, 2024, "majority blended ethanol" is defined as "motor fuel that is capable of being used in the operation of flexible fuel vehicles and contains at least 51% and not more than 83% ethanol, by volume, as specified in ASTM Standard D5798-11, and no less than 17% and no more than 49% gasoline." 35 ILCS 105/3-44.

## Line 30 - Other motor fuel deductions

Identify other deductions. Add the amounts together and enter the total on Schedule A, Line 30.

## Line 31 - Total motor fuel deductions

Add the amounts on Lines 18b through 29b and Line 30, and enter the total on Schedule A, Line 31.

## Line 32 - Total deductions

Add the amounts on Lines 17 and 31, and enter this amount on Schedule A, Line 32 and on Step 2, Line 2 of Form ST-1.

**Note:** This amount cannot exceed the amount reported on Step 2, Line 1 of your ST-1 return.

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# Schedule B Instructions

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When completing this schedule, please round to the nearest dollar by dropping amounts of less than 50 cents and increasing amounts of 50 cents or more to the next higher dollar.

**Line 1** - Enter the total receipts from retail transactions of prepaid wireless telecommunications service.

**Note:** Do not complete Schedule B in the same manner that you complete Step 2 of Form ST-1. Instead Line 1 of Schedule B should only report your receipts subject to the E911 surcharge and ITAC Assessment, not all amounts collected for the reporting period. Do not include receipts from sales that are exempt from the E911 surcharge and ITAC Assessment. Also do not include the amount of surcharge and assessment you actually collected from your customers.

### Figure your breakdown of retail transactions for Chicago locations

**Locations within the city limits of Chicago are considered Chicago locations for purposes of E911 Surcharge and ITAC Assessment collections.**

**Line 2a** - Enter the portion of Line 1 receipts that were collected from retail transactions of prepaid wireless telecommunications service at Chicago locations.

**Note:** Remote retailers and marketplace facilitators must use Line 2a to report sales of prepaid wireless telecommunications service made to Illinois customers in the city of Chicago.

**Line 2b** - Multiply Line 2a by the combined E911 Surcharge and ITAC Assessment rate for Chicago locations.

**Note:** The E911 rate for Chicago locations and the ITAC Assessment rate can be found in the Tax Rate Database on our website at [tax.illinois.gov](http://tax.illinois.gov) under "Other Miscellaneous Taxes, Fees, and Surcharges."

**Line 3a** - Enter the portion of Line 1 receipts that were collected from retail transactions of prepaid wireless telecommunications service at Chicago locations at rates different from the Chicago locations included on Line 2a. This line will only be used if a rate change should occur and you are remitting E911 Surcharge or ITAC Assessment for receipts that were subject to the rate prior to the change.

**Note:** Remote retailers and marketplace facilitators must use Line 3a to report sales of prepaid wireless telecommunications service made to Illinois customers not in the city of Chicago.

**Line 3b** - Multiply Line 3a by the combined E911 Surcharge and ITAC Assessment rate.

**Line 4** - Add Lines 2b and 3b.

### Figure your breakdown of retail transactions for non-Chicago locations

**Line 5a** - Enter the portion of Line 1 receipts that were collected from retail transactions of prepaid wireless telecommunications service at non-Chicago locations.

**Line 5b** - Multiply Line 5a by the combined E911 Surcharge and ITAC Assessment rate for non-Chicago locations.

**Note:** The E911 rate for non-Chicago locations and the ITAC Assessment rate can be found in the Tax Rate Database on our website at [tax.illinois.gov](http://tax.illinois.gov) under "Other Miscellaneous Taxes, Fees, and Surcharges."

**Line 6a** - Enter the portion of Line 1 receipts that were collected from retail transactions of prepaid wireless telecommunications service at non-Chicago locations at rates different from the non-Chicago locations included on Line 5a. This line will only be used if a rate change should occur and you are remitting E911 Surcharge or ITAC Assessment for receipts that were subject to the rate prior to the change.

**Line 6b** - Multiply Line 6a by the combined E911 Surcharge and ITAC Assessment rate.



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# Schedule B Instructions

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**Line 7** - Add Lines 5b and 6b.

**Line 8** - Add Lines 4 and 7.

**Line 9** - If you are required to file Form ST-1 electronically and have not been approved for a waiver of that electronic filing mandate, you are entitled to a discount only if you electronically file your return on or before the due date *and* also timely pay the tax, surcharge, and assessment due.

If you are not required to file Form ST-1 electronically (or if you are required to file Form ST-1 electronically but have been approved for a waiver of that electronic filing mandate), you are entitled to a discount if you mail or electronically file your return and payment on or before the due date.

If you are entitled to a discount, multiply Line 8 by 3% (.03).

**Line 10** - Subtract Line 9 from Line 8 and enter this amount on Line 10 and on Step 7, Line 21 of Form ST-1.