

The Illinois Ordinance File Format will be as follows :

Field Name	Picture Type & Size	Description
1. Location ID	PIC X(10)	Value "xxx-xxxx-x"
2. Location name	PIC X(25)	
3. County Name	PIC X(25)	
<b>4. General Merchandise/Food &amp; Drug Address Over-ride Flag</b>	PIC X	Value 'Y' or 'N'
5. Rate Effective date	PIC X(08)	Value "CCYYMMDD"
6. Receipts General Merchandise High-Rate	PIC v99999	A 6.25% rate would be .06250
7. Receipts Food and Drug High-Rate	PIC v99999	A 6.25% rate would be .06250
8. Receipts General Merchandise Low-Rate	PIC v99999	A 6.25% rate would be .06250
9. Receipts Food and Drug Low-Rate	PIC v99999	A 6.25% rate would be .06250
10. Receipts Over-ride Flag	PIC X	Value "Y" or "N"
11. Purchases General Merchandise High-Rate	PIC v99999	A 6.25% rate would be .06250
12. Purchases Food and Drug High-Rate	PIC v99999	A 6.25% rate would be .06250
13. Purchases General Merchandise Low-Rate	PIC v99999	A 6.25% rate would be .06250
14. Purchases Food and Drug Low-Rate	PIC v99999	A 6.25% rate would be .06250
15. Purchases Over-ride Flag	PIC X	Value "Y" or "N"
16. Auto Sales High-Rate	PIC v99999	A 6.25% rate would be .06250
17. Auto Sales Low-Rate	PIC v99999	A 6.25% rate would be .06250
18. Auto Sales Med Fee Percentage	PIC v99999	A 6.25% rate would be .06250
19. Auto Sales Max Med Fee	PIC 999v99	A \$20.00 fee would be 02000
20. Auto Sales Over-ride flag	PIC X	Value "Y" or "N"
21. Prior Rate Effective date	PIC X(08)	Value "CCYYMMDD"
22. Prior Rate End date	PIC X(08)	Value "CCYYMMDD"
23. Prior Receipts General Merchandise High-Rate	PIC v99999	A 6.25% rate would be .06250
24. Prior Receipts Food and Drug High-Rate	PIC v99999	A 6.25% rate would be .06250
25. Prior Receipts General Merchandise Low-Rate	PIC v99999	A 6.25% rate would be .06250
26. Prior Receipts Food and Drug Low-Rate	PIC v99999	A 6.25% rate would be .06250
27. Prior Receipts Over-ride flag	PIC X	Value "Y" or "N"
28. Prior Purchases General Merchandise High-Rate	PIC v99999	A 6.25% rate would be .06250
29. Prior Purchases Food and Drug High-Rate	PIC v99999	A 6.25% rate would be .06250
30. Prior Purchases General Merchandise Low-Rate	PIC v99999	A 6.25% rate would be .06250

31. Prior Purchases Food and Drug Low-Rate	PIC v99999	A 6.25% rate would be .06250
32. Prior Purchases Over-ride flag	PIC X	Value "Y" or "N"
33. Prior Auto Sales High-Rate	PIC v99999	A 6.25% rate would be .06250
34. Prior Auto Sales Low-Rate	PIC v99999	A 6.25% rate would be .06250
35. Prior Auto Sales Med Fee Percentage	PIC v99999	A 6.25% rate would be .06250
36. Prior Auto Sales Max Med Fee	PIC 999v99	A \$20.00 fee would be 02000
37. Prior Auto Sales Over-ride flag	PIC X	Value "Y" or "N"

- ◆ **The over-ride flags will be set whenever a rate does not apply to the entire location. A ‘Y’ in the General Merchandise/Food & Drug Address Over-ride Flag denotes that a Business District tax may be present and the Address Rate file needs to be examined to determine the tax rates.** As an example of the other over-ride flags, the Metro East District rates are not applicable to every business in location 060-5000-2 (Madison) or 082-5000-9 (St. Clair). In this case, the high rate and low rate will be different and the over-ride flag will be set to “Y”. The high rate would only apply if the taxpayer were liable for Metro East District rates. Whenever looking at Auto Rates for the Cook, Dupage, Kane, McHenry, Lake, and Will County locations, the high rate only applies if the auto is licensed in the City of Chicago.
- ◆ **When the General Merchandise/Food and Drug Address Over-ride Flag is set to a ‘Y’, the General Merchandise and Food & Drug tax rates are set to zero. The new Address Rate File needs to be used to determine the General Merchandise and Food & Drug tax rates.**
- ◆ Rate formats of v99999 would contain 06250 to represent a 6.250% tax (V06250). Rate formats of 999v99 would contain 02000 to represent a \$20.00 fee (020V00).
- ◆ The file will be generated semi-annually every January and July and available on IDOR’s web site for downloading.
- ◆ The file will contain the current rate as well as the previous rate for each specific location.