

General Information

Who must file this form?

If you are a registered direct-pay permit holder under Option 2, and you direct pay the tax on the purchases you make from one or more locations within Illinois, you must complete this form and attach it to the Form ST-1, Sales and Use Tax and E911 Surcharge Return, that you file.

What if I need help or additional forms?

For help, call our Taxpayer Assistance Division at **1 800 732-8866** or **217 782-3336**; call our TDD-telecommunications device for the deaf at **1 800 544-5304**; or visit our website at **tax.illinois.gov**.

If you need a preprinted form, call our Central Registration Division at **217 785-2889** or **217 785-3707**.

Can I computer-generate my own form?

You must have our approval before you can use any form other than the ones we send you. If you would like to computer-generate your own form, send a sample form to:

OFFICE OF PUBLICATIONS MANAGEMENT (3-375)
ILLINOIS DEPARTMENT OF REVENUE
101 W JEFFERSON
SPRINGFIELD IL 62702

General Instructions

How do I report my purchases?

Form ST-2-DP has two Parts.

- Part 1 is used to report Illinois county locations and municipalities that **have not** created a business district development or redevelopment plan and imposed a local business district sales tax.
- Part 2 is used to report the municipalities that **have** created a business district development or redevelopment plan and imposed a local business district sales tax. Each business district location for that municipality is reported separately.

Part 1, County locations and municipal locations (no business district tax)

Report the purchases that you made using your Direct Pay Permit number for those sites for which a business district sales tax has **not** been imposed.

You must print the location code, site name and address, and applicable tax rate for each county and municipality that has not imposed a business district tax. If a location has more than one tax rate, you should print it more than once. For example, since Barrington Hills has portions of the city located in four separate counties with four separate tax rates, it would be listed four times on Form ST-2-DP. If you make a purchase from a vendor who is located in Barrington Hills, you must determine which is the appropriate location listing and tax rate for that vendor. You may ask the vendor for this information.

Part 2, Municipalities and business district tax locations

Report the purchases that you made using your Direct Pay Permit number for those sites for which a business district sales tax has been imposed.

Report your purchases from vendors in municipalities that have imposed a business district sales tax.

You must print the location code, site name and address, and applicable tax rate for each municipality that has imposed a business district tax and the location code and applicable tax rate for each business district tax area for that municipality.

Print the portion of the municipality not included in the business district tax area first. The business district tax locations should be printed below the municipal location. It is your responsibility to determine the appropriate location listing and tax rate for each vendor. You may ask the vendor for this information.

Note: You may obtain the information needed to complete the taxable location code and tax rate by referring to our Tax Rate Database on our website at **tax.illinois.gov**.

Line-by-Line Instructions

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

Line 4a General merchandise base

For each site from which you purchased goods using the direct-pay method, write the total amount of your purchases. Do not include tax.

Line 4b Multiply Line 4a by the tax rate.

Line 5a Drugs, and medical appliances base

For each site from which you purchased goods using the direct-pay method, write the total amount of your purchases of qualifying drugs and medical appliances. Do not include tax.

Line 5b Multiply Line 5a by the tax rate.

Lines 4a through 5b Page totals

You must total each page of Form ST-2-DP on which you report purchases.

For each page total line, 4a through 5b, write the sum of the amounts you wrote on the corresponding line for each site. For example, add all of the amounts you wrote on Line 4a and write the sum on the 4a page total line.

For each line number, 4a through 5b, the sum of all page totals you wrote on Form ST-2-DP plus the sum of all page totals you wrote on Form ST-2 must equal the amount on the corresponding line of your Form ST-1. For example, the sum of all ST-2-DP page totals plus the sum of all ST-2 page totals for Line 4a must equal the amount on Line 4a of your Form ST-1.