



Illinois Department of Revenue

Informational Bulletin

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Director of Revenue

For information or forms...

- Call us at:
1 800 732-8866 or
217 782-3336
- Call our TDD
(telecommunications device
for the deaf) at:
1 800 544-5304
- Write us at:
Illinois Department of Revenue
P.O. Box 19044
Springfield, IL 62794-9044
- Visit our web site at:
tax.illinois.gov
- Call our 24-hour
Forms Order Line at:
1 800 356-6302

This bulletin is written to
inform you of recent changes;
it does not replace statutes,
rules and regulations, or court
decisions.

Illinois Includes More Taxes in New Computer System

To: Tax professionals and taxpayers who file
Prepaid Sales, County Motor Fuel, Chicago Soft
Drink, MPEA Food and Beverage, and Automobile
Renting tax returns, and the Tire User Fee return

In December of 2007, the Illinois Department of Revenue began the process of consolidating over 200 taxes and fees into a single computer system. The first phase included sales taxes filed on ST-1 returns, and then in September of 2009, vehicle sales and use taxes were added. In April of 2010, the remaining sales taxes and fees will be added to this system. This bulletin explains changes that affect these filers.

What taxes and fees will be included in this phase?

The following return types will be added to Illinois' new integrated tax system:

- Form PST-1, Prepaid Sales Tax Return
- Form CMFT-1, County Motor Fuel Tax Return
- Form ST-14, Chicago Soft Drink Tax Return
- Form ST-4, Metropolitan Pier and Exposition Authority Food and Beverage Tax Return
- Form ART-1, Automobile Renting Occupation and Use Tax Return
- Form ST-8, Tire User Fee Return

Will my forms change?

Yes. For returns due in May 2010 or after, please use the new forms we send you or, if you use a forms software package, make sure you have updated your software.

Forms appear different because

- there are line number changes and penalty and interest lines have been removed.
- some deductions have been moved to the front page.
- the instructions have been updated and revised.
- your preprinted returns will include an Account ID rather than an IBT number. See below.

What has changed with my Illinois Business Tax (IBT) number?

Your Illinois Business Tax number is now referred to as your Account ID.

For most, the number will be the same as the Account ID shown on your Form ST-1.

However, if you file Form ART-1, you will have a separate Account ID number to be used only for your ART account. Some taxpayers will retain the current number, but most will be issued a new Account ID and certificate of registration.



What changes can I expect on correspondence?

Notices and bills have a new look. Most will have new titles and make reference to your "Account ID". Most are very similar to the ones you recently may have received for your Form ST-1.

The most common notices you may receive are

- **Taxpayer Notification** when your return cannot be processed because a signature or other information is missing.
- **Account Notice** when you owe tax, penalty, or interest and payments or credits have been used to reduce your balance due to zero.
- **Final Notice of Tax Due or Notice of Tax Liability (bills)** when the amount owed (including penalties and interest) has not been paid.

These notices may be mailed with a

- **Return Correction Notice** which shows changes we made to your return.
- **Taxpayer Statement** which includes a payment voucher showing the total amount due and summarizes any period for which returns are out of balance.

Will I still receive my Statement of Account?

No. If your account has a balance due, available credit, or nonfiled return, you will **no longer** be mailed a Statement of Account each month.

Instead, we will send you a Taxpayer Statement when you have a new overpayment or with a notice or bill. Generally, the Taxpayer Statement contains information for a single tax type (not all sales and related taxes).

When could I start receiving these notices?

In April, we will begin sending notices and bills in the new format.

Will these changes affect how I use credits?

Yes. Credit will be used automatically to pay an amount due for **any** sales tax and fee.

First, credit will be applied to all debt within the same tax (or fee) type paying the oldest to most recent debt by filing period.

Example: Credit from your ART-1 January 2010 period would be applied to an outstanding balance due on your ART-1 November 2008 period.

If credit remains, it will then be applied to other sales accounts, paying the oldest to most recent debt by filing period.

Example: Credit remaining from your ART-1 account would be applied to any outstanding balance due on your other sales accounts.

Exception: PST-1 accelerated credit will be excluded from automatically transferring to other sales accounts.

Are there any specific instructions for Prepaid Sales Tax accelerated payments?

Yes. Accelerated ("quarter-monthly") payments will be applied to the oldest quarter-monthly payment due.

Example: You have not made your first quarter-monthly payment. You send a payment in by the second due date. The payment will go to pay the first due date.

You may request that the credit from accelerated ("quarter-monthly") payments be used toward future accelerated requirements or that it be used to pay other liabilities. Remember, accelerated credit will be excluded from automatically transferring to other sales tax accounts.

Are there any specific instructions for Chicago Soft Drink Tax filers?

Yes. If you overpay your Form ST-14, now you may use that credit to pay future liabilities.

Notice: Do **not** file more than one ST-14 for a period; this will delay processing and may cause notices or bills to be issued. You must combine all sales from every location and file **one** ST-14 each period.

Are there any specific instructions for Tire User Fee filers?

Beginning with returns filed for the first quarter 2010, Form ST-8, Tire User Fee Return, is due on the 20th instead of the last day of the month. For example, the ST-8 for January, February, and March 2010, is due on April 20, 2010, rather than April 30, 2010. See Informational Bulletin FY 2010-02 for more details.

What if I have questions about my accounts?

We intend to make this transition as seamless as possible. However, if you receive something from us you believe to be in error or you do not understand, please call us.