



# Publication 113

October 2011

## *Retailer's Overview of Sales and Use Tax and Prepaid Wireless E911 Surcharge*

The information in this publication is current as of the date of the publication. Please visit our website at [tax.illinois.gov](http://tax.illinois.gov) to verify you have the most current revision.

This publication is written in the plain English style so the tax information is easier to understand. As a result, we do not directly quote Illinois statutes or the Illinois Administrative Code. The contents of this publication are informational only and do not take the place of statutes, rules, or court decisions. Visit our website at [tax.illinois.gov](http://tax.illinois.gov) to view the statutes and rules regarding the various topics covered in this publication for further clarification or more detail. All of the sections and parts referenced can be found in Title 86 of the Code.

### ***About this publication***

The focus of this publication is for retailers who file **Form ST-1, Sales and Use Tax and E911 Surcharge Return**.

Knowing how Illinois Sales and Use Tax laws apply to your business can save you time, trouble, and money. The information included in this publication will supply you with the general sales tax information most retailers need, help you collect the proper amount of tax and Prepaid Wireless E911 Surcharge due, and help you file your returns correctly.

As a retailer, you are responsible for

- collecting the correct amount of sales tax on every taxable sale you make and E911 Surcharge on transactions of prepaid wireless telecommunications service;
- properly documenting the tax-exempt sales you make;
- paying use tax on items used by your business if the items were purchased tax-exempt or removed from inventory and not resold;
- filing a completed Form ST-1, Sales and Use Tax and E911 Surcharge Return, either electronically or by paper by the due date, to the Illinois Department of Revenue; and
- keeping complete and accurate books and records for all sales and purchases.

Publications that cover other sales taxes and fees, service occupation tax, and specific sales tax applications are available on our website.

### ***Taxpayer Bill of Rights***

You have the right to call the Department of Revenue for help in resolving tax problems.

You have the right to privacy and confidentiality under most tax laws.

You have the right to respond, within specified time periods, to department notices by asking questions, paying the amount due, or providing proof to refute the department's findings.

You have the right to appeal department decisions, in many instances, within specified time periods, by asking for department review or by taking the issue to court.

If you have overpaid your taxes, you have the right, within specified time periods, to a credit (or, in some cases, a refund) of that overpayment.

For more information about these rights and other department procedures, you may write us at the following address:

Problems Resolution Office  
Illinois Department of Revenue  
PO Box 19014  
Springfield, IL 62794-9014

**Get forms and other information faster and easier at [tax.illinois.gov](http://tax.illinois.gov)**

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# Registering Your Business

## Who must register as a retailer?

You must register with us as a retailer if you “do business” in Illinois and you sell “tangible personal property” at retail. You “do business” in Illinois if you

- have a business site in Illinois, such as a store, or
- have, within Illinois,
  - an office or an agent or other representative operating in this state, even if it is occasionally, or
  - a place (e.g., a warehouse) from which you deliver or produce a product, or
- sell items at craft shows, fairs, seminars, conventions, etc. in Illinois, or
- are an out-of-state retailer who has a contract with a person located in Illinois under which
  - the person in Illinois directly or indirectly refers customers by link on its website; and
  - you pay the person a commission or other consideration based upon your sales of tangible personal property through the person’s website; and
  - your cumulative gross receipts from all sales made to customers referred to you by such persons under all such contacts exceed \$10,000.00 during the preceding four quarterly periods ending on the last day of March, June, September, and December, or
- are an out-of-state retailer who has a contract with a person located in Illinois under which
  - you sell the same or substantially similar line of products as the person located in Illinois using an identical or substantially similar name, trade name, or trademark as the person located in Illinois; and
  - you pay a commission or other consideration to the person located in Illinois based on your sales of tangible personal property; and
  - your cumulative gross receipts from all sales made to Illinois customers under all such contracts exceed \$10,000.00 during the preceding four quarterly periods ending on the last day of March, June, September, and December.

“Tangible personal property” is property that can be used or consumed. Tangible personal property does not include real estate, or paper assets, such as stocks or bonds.

In addition, if you are a retailer and you purchase tangible personal property on which you did not pay Illinois sales or use tax to your supplier for use or consumption, you must pay use tax to the department.

If you make retail sales but not from an Illinois location, you are still required to register with us for use tax purposes if you have a salesperson who solicits orders in Illinois but the orders are accepted and filled outside Illinois.

If you are a construction contractor and do not make retail sales, please refer to Sections 130.2075 and 130.1940 of the Illinois Administrative Code.

A serviceperson, who is not a retailer, may or may not be required to register. Please refer to Section 140.105 of the Illinois Administrative Code.

If you are in the business of leasing tangible personal property, please refer to Section 130.2010 of the Illinois Administrative Code.

## Under what circumstances would I be registered as a reseller?

You will be registered as a reseller - rather than a retailer - if all of your sales of tangible personal property are nontaxable (i.e., all sales are to exempt buyers or are for resale) and you wish to buy your merchandise tax-free from registered Illinois suppliers.

## How do I register?

Complete Form REG-1, Illinois Business Registration Application,

- by using our Illinois Business Gateway on our website at [tax.illinois.gov](http://tax.illinois.gov)
- by filing a paper form with us at  
CENTRAL REGISTRATION DIVISION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19030  
SPRINGFIELD IL 62794-9030
- in person at one of the locations that appear on Page 10.

## How will I know that I have successfully registered?

We will send you a certificate of registration. This certificate is your permit to engage in the business of selling tangible personal property. It lists your Illinois account ID, business name, address, effective date, and the date the certificate will expire.

You must display your certificate in the place of business for which it was issued and where it can be easily viewed by the public.

If you are in the business of operating vending machines, we will issue a vending machine decal (sub-certificate of registration) for each vending machine you own based on the number you told us.

## What if I have one business but have more than one site?

If your company sells merchandise at more than one location (site), we will supply a certificate of registration for each site you list on Form REG-1. We will print each individual site address on these certificates.

## What if I change the location of my business or one of my sites?

If you change the location of your business, or for multiple site filers, one of your sites, you must contact the Central Registration Division to update the location information. It is important for us to update this information so the correct rate is preprinted on your returns.

### **What if I discontinue my business or one of my sites?**

If you discontinue your business, you must destroy all certificates related to that business.

If you discontinue one of your sites, you must destroy the certificate for that site.

In addition, you must contact the Central Registration Division to discontinue the business or site. It is important that you update your registration information with us when you go out of business or discontinue a location.

### **Will I need to renew my certificate?**

If you are required to file sales tax returns, your certificate of registration will expire in five years. In most cases, we will automatically renew your certificate of registration. However, if you have an outstanding liability, we may not. We will notify you if this happens.

If you are a reseller, you must reapply every three years. We will send you a renewal packet that you must return before we send you a new certificate.

### **What if my certificate is lost, damaged, or destroyed?**

If your certificate is lost, damaged, or destroyed, you must contact the Central Registration Division and request a new certificate. (See below for contact information.)

### **What if I change my business structure?**

If you change the structure of your business, (*for example*, changing from a sole proprietorship to a corporation) you must

- tell us to discontinue the old business entity, and
- register the new business entity by completing a new Form REG-1, Illinois Business Registration Application.

Certificates of registration cannot be transferred.

### **What if I sell any or all of my business?**

If, outside your usual course of business, you sell or transfer

- the major part of the stock of goods that you are in the business of selling,
- the furniture or fixtures of your business,
- the machinery and equipment of your business, or
- the real property of your business,

you must complete and file Form CBS-1, Notice of Sale, Purchase, or Transfer of Business Assets, with the Bulk Sales Unit of the department's Chicago office no later than ten days after the sale or transfer.

### **How do I contact the Central Registration Division?**

To contact our Central Registration Division call **217 785-3707**, or write to us at

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

### **Are there other types of taxes or fees for which I may need to register?**

If you are registering as a retailer, you will not need to separately register for other taxes and fees; however, you may need to complete additional information on Form REG-1 depending on the nature and location of your business. Additional information is required for the taxes and fees listed here:

- **Automobile Renting Occupation and Use Tax (ART)**  
You must be registered for this tax if you are in the business of renting automobiles for a period of one year or less. See Publication 114, Automobile Renting Occupation and Use Tax, for more information.
- **County Motor Fuel Tax (CMFT)**  
You must be registered for this tax if you sell motor fuel at retail within DuPage, Kane, or McHenry counties. See Publication 115, County Motor Fuel Tax, for more information.
- **Chicago Soft Drink Tax**  
You must be registered for this tax if you sell canned or bottled (not fountain) soft drinks at retail in the city of Chicago. See Publication 116, Chicago Soft Drink Tax, for more information.
- **Metropolitan Pier and Exposition Authority Food and Beverage Tax (MPEA)**  
You must be registered for this tax if you sell prepared food and beverages and you are located within the boundaries of the Metropolitan Pier and Exposition Authority (MPEA). See Publication 117, MPEA Food and Beverage Tax, for more information.
- **Tire User Fee**  
You must be registered for this fee if you sell and deliver tires in Illinois at retail. See Publication 118, Tire User Fee, for more information.

### **What if I sell items that must be titled and/or registered?**

When you tell us that you sell items that must be titled and/or registered (*for example*, vehicles, watercraft, aircraft, trailers, mobile homes, and ATV's), you will receive and must complete Form ST-556, Sales Tax Transaction Return.

Retailers that report transactions on Form ST-556 must also file Form ST-1.

# Business Requirements for Retailers who File Form ST-1

## On what sales must I collect and pay tax and E911 Surcharge?

As a retailer, you must collect and pay tax on all receipts from sales of tangible personal property to purchasers for use or consumption unless the sales are exempt from tax by law.

If you are a retailer and make retail sales of prepaid wireless telecommunications service, you must collect and remit the E911 Surcharge unless the sales are exempt from the surcharge by law.

You must keep documentation in your records to support every exempt sale you make.

## What are some common types of sales that are exempt from tax and E911 Surcharge?

Listed below are some of the most common sales that are exempt from tax and E911 Surcharge.

- resale
- interstate commerce
- manufacturing machinery and equipment
- farm machinery and equipment
- graphic arts machinery and equipment
- supplemental nutrition assistance program (SNAP formerly called food stamps)
- enterprise zone
- high impact business
- river edge redevelopment zone building materials
- exempt organizations
- other (including cash refunds, newspaper and magazine, etc.)

For more information see Publication 104, Common Sales Tax Exemptions.

## What factors determine the rate that applies to the sales I make?

Generally, it is the location of your Illinois business or, if a multiple location filer, your Illinois sites that determine the rate of tax.

The rate of sales tax that applies to retail sales made **within Illinois** varies based on the location of the sale.

For **out-of-state** retailers, if the tangible personal property sold at retail is shipped from an out-of-state location, Illinois use tax rates are 6.25 percent (.0625) for general merchandise or 1 percent (.01) for qualifying food, drugs, and medical appliances. If an out-of-state retailer ships a product from an Illinois warehouse, distribution center, etc., the transaction is subject to sales tax rather than use tax and the Illinois location where the product is shipped from determines the rate of tax.

For all Illinois retailers, the delivery point does **not** determine the rate of tax.

Other types of sales have special circumstances that determine the taxable location. Examples include the sales of coal and other minerals, long-term or blanket contracts, and sales from vehicles carrying stock that has not been sold.

If you have questions regarding the taxable location of a sale, please call us at **1 800 732-8866** or **217 782-3336**; or call the TDD-telecommunications device for the deaf at **1 800 544-5304**.

## How do I know what rate to charge?

If you receive a paper return, the rate will be preprinted and if you make taxable sales from more than one site, the rate for each site will be printed on your Form ST-2, Multiple Site Form.

If the rate is not shown, refer to the **Tax Rate Finder** on our website at [tax.illinois.gov](http://tax.illinois.gov) to verify your rate, or call us at **1 800 732-8866** or **217 782-3336**; or call the TDD-telecommunications device for the deaf at **1 800 544-5304**.

## What taxes are included in the tax rate on my return?

If you sell **general merchandise**, your preprinted tax rate as shown on your return will consist of

- the statewide general merchandise tax rate of 6.25 percent (.0625) plus
- any locally-imposed and department administered taxes on general merchandise.

If you sell "qualifying" **food, drugs, and medical appliances**, your preprinted tax rate as shown on your return will consist of

- the statewide food, drugs, and medical appliances tax rate of 1 percent (.01) plus
- any locally-imposed and department administered taxes on food, drugs, and medical appliances.

"Qualifying" food, drugs, and medical appliances include

- food that is not a restaurant meal and has not been prepared for immediate consumption, such as most food sold in grocery stores, **excluding** hot foods, alcoholic beverages, candy, and soft drinks;
- prescription medicines and nonprescription items, claimed to have medicinal value (such as aspirin and cough medicine, excluding nonprescription 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, and dentures.

Depending on the location of your business, the following additional locally-imposed and department administered taxes may be included in your tax rate.

- Regional Transportation Authority (RTA) tax rate - taxpayers in Cook, DuPage, Kane, Lake, McHenry, and Will counties
- Metro-East Mass Transit District (MED) tax rate - taxpayers in Madison and St. Clair counties
- DuPage County Water Commission (CWCT) tax rate - certain taxpayers in Cook, DuPage, and Will counties
  - CWCT applies to general merchandise only.
- Home-rule, non-home rule, County School Facility, County Public Safety /Public Facilities/Transportation Sales Tax, Metro-East, Park and Recreation District Tax rate - taxpayers within certain units of government.

- Home-rule, non-home-rule, County School Facility/ County Public Safety/Public Facilities/Transportation Sales Tax, and Metro-East Park and Recreation District taxes do not apply to the sales of food, drugs, and medical appliances or items that must be titled and/or registered.

Local governments may also impose taxes on either general merchandise or food, drugs, and medical appliances that they administer themselves using a form of their own.

### ***Where can I get a list of sales tax rates?***

To find the sales tax rate in your area or anywhere in Illinois use the **Tax Rate Finder** on our website at [tax.illinois.gov](http://tax.illinois.gov).

### ***What is Illinois Use Tax?***

Use tax is a form of sales tax designed to distribute the tax burden fairly among consumers and assure fair competition between in-state and out-of-state businesses.

### ***When does an Illinois retailer owe use tax and how is it reported?***

For Form ST-1 filers, Illinois law requires you to pay Illinois Use Tax on purchases you made for use or consumption in Illinois and on which you did not pay Illinois Retailers' Occupation Tax (sales or use tax) to the seller. You must report use tax on Form ST-1.

Businesses that purchase items tax free for use or consumption in Illinois should pay use tax using Form ST-1 whose reporting period corresponds to the purchase date of the items for which use tax is due.

Businesses that purchase items tax free for resale and later remove these items from inventory for use or consumption in Illinois should pay use tax using Form ST-1 whose reporting period corresponds to the date the item was removed from inventory. The Illinois Use Tax rate is 6.25 (.0625) percent for general merchandise and 1 percent (.01) for food, drugs, and medical appliances. If you paid the correct tax to another state but the tax you paid is lower than the Illinois rate, you must pay us the difference.

### ***What is Prepaid Wireless E911 Surcharge?***

This charge is imposed on the consumer and you the retailer must collect and remit the surcharge. You will collect the E911 Surcharge when a retail transaction takes place that includes prepaid wireless telecommunications service. The Prepaid Wireless E911 Surcharge becomes effective January 1, 2012.

### ***What is prepaid wireless telecommunications service?***

Prepaid wireless telecommunications service is a service that must be paid for in advance and is sold in predetermined units or dollars. As the predetermined units are used, the amount remaining available for use declines in a known amount. Examples include prepaid calling cards and minutes added to "pay-as-you-go" phones.

### ***When must I collect and pay the surcharge and how is it reported?***

If you make retail sales of prepaid wireless telecommunications service, you are required to collect and remit the E911 Surcharge only on the portion of the receipt that is from the retail transaction of prepaid wireless telecommunications service.

Receipts from sales of other tangible personal property are not subject to the surcharge. You must report the E911 Surcharge on Form ST-1 for each reporting period when a retail transaction of prepaid wireless telecommunications service takes place.

### ***What E911 Surcharge rate will I collect?***

If you are a retailer with a Chicago location, you must collect 7 percent (.07) on each retail transaction of prepaid wireless telecommunications service.

If you are a retailer with a non-Chicago location, you must collect 1.5 percent (.015) on each retail transaction of prepaid wireless telecommunications service.

### ***Can the rate change for the E911 Surcharge?***

Yes. The rate change will be posted on our website at [tax.illinois.gov](http://tax.illinois.gov) no later than 30 days in advance of the effective date of the change.

### ***What form must I use to report sales and use tax and E911 Surcharge?***

All retailers must file Form ST-1, Sales and Use Tax and E911 Surcharge Return, for each reporting period and pay the tax and E911 Surcharge collected from retail sales made and any use tax owed for purchases made. If you are registered as a reseller, you are not required to file Form ST-1.

### ***How do I file if I have more than one site?***

If you make retail sales from more than one location (site), you will be registered as a multiple site filer. You must complete and file Form ST-2, Multiple Site Form, to report specific tax information for each site. If you are registered as a direct pay filer, you must complete and file Form ST-2-DP, Direct Pay Multiple Site Form. If you are registered as a temporary storage filer, you must complete and file Form ST-2-TS, Temporary Storage Multiple Site Form.

### ***Must I file Form ST-1 even if I have no sales or purchases to report?***

Yes. You must file a processable (signed) Form ST-1 for each reporting period regardless of whether or not there are receipts or purchases to report. You may file a "zero" return.

### ***When is my return and payment due?***

You must file your Form ST-1 and pay any tax and E911 Surcharge due on or before the 20th day of the month following the end of the reporting period. Electronically filed Form ST-1 and payment must be received and accepted by 11:59 p.m. of the due date. Due dates that fall on Saturdays, Sundays, and state of Illinois holidays are moved to the next business day.

For most taxpayers, the reporting period is over at the end of the month and the return is due on or before the 20th day of the month following the end of the reporting period.

Some taxpayers qualify to file only four times a year (quarterly). These taxpayers' returns are due on the 20th day of the month following the end of the calendar quarter. Still other taxpayers qualify to file only once a year (annually). These taxpayers' returns are due on the 20th day of January following the end of the calendar year.

Upon registration, you will be required to file either monthly or quarterly. We review accounts annually and will notify you if your filing status changes.

Taxpayers whose average tax due on Form ST-1 is at least \$20,000 a month must pay tax in four quarter-monthly payments throughout the month. Payments are due on the 7th, 15th, 22nd, and last day of the month. We will notify you if you meet this requirement. At the time of notification, we will send you information explaining specific filing requirements.

Anytime a due date falls on a weekend or state-recognized holiday, we adjust the due date to the next working day.

### ***Is there an incentive for paying the tax or E911 Surcharge I have collected on time?***

Yes. If you file your return and pay the tax on time, you are allowed to take a discount of 1.75 percent (.0175) of the tax you collected on receipts from sales.

If you file your return and pay the E911 Surcharge on time, you are allowed to take a 5 percent (.05) discount of the E911 Surcharge you collected from consumers. Starting January 1, 2013, you will be allowed a 3 percent (.03) discount on the E911 Surcharge that you collected from consumers.

### ***Where do I file my paper return?***

The returns you receive from us will have the correct return address preprinted on them. If no address is available, mail your returns to:

ILLINOIS DEPARTMENT OF REVENUE  
RETAILERS OCCUPATION TAX  
SPRINGFIELD IL 62796-0001

Do not mail this return in combination with any other type of return.

### ***What if I do not file and pay by the due date?***

If you do not file your return and pay tax and E911 Surcharge due by the due date, you will be assessed for any tax and E911 Surcharge due (including any portion of the discount for timely filing that we have disallowed) plus penalty and interest. For detailed information about the penalties and interest that may apply, see Publication 103, Penalties and Interest for Illinois Taxes.

When sent through the U.S. mail, items filed with and payments made to the Illinois Department of Revenue are considered to be filed and received by the department on the date of the post office cancellation mark. Private postage meters are not used to establish the date of receipt.

If items are filed with or payments made to the Illinois Department of Revenue but are not sent through the U.S. mail, they are considered to be filed on the date the department receives them.

### ***Can I pay electronically?***

Yes, the department has two methods to make your payments electronically.

**WebPay** is the easiest way to make your payment online at any time. You can schedule the dollar amount, debit date, and reporting period for your payments. No software or registration is required. For more information, visit our website at [tax.illinois.gov](http://tax.illinois.gov).

The **Electronic Funds Transfer (EFT)** program allows you to make payments electronically. Instead of writing a check for the amount due, financial institutions are instructed to

transfer the funds from your account to ours. We then apply the transferred amount to your liability. All participants in the EFT program must complete and sign Form EFT-1, Authorization Agreement for Certain Electronic Payments. You must first complete Form EFT-1 and receive our approval to participate.

Taxpayers whose average tax due on Form ST-1 is at least \$20,000 annually must make payments electronically. We will notify you by August 1 if you are required to make payments electronically. At the time of notification, we will send you information explaining specific filing requirements.

### ***Can I electronically file Form ST-1?***

We have electronic filing options that allow you to file your return using more technologically advanced methods than filing a paper return.

#### **WebFile**

- You may file your return using Sales Tax WebFile if
  - you have a PIN;
  - our records contain the name, Social Security number, and signature of the person responsible for filing your tax returns and paying your taxes;
  - you do not have any prepaid sales tax (reported from Form PST-2 on Form ST-1, Line 17); and
  - you will not be filing Form ST-2-TS, Temporary Storage Multiple Site Form, or ST-2-DP, Direct Pay Multiple Site Form.

#### **Electronic filing using Tax-Prep software**

- Form ST-1 and Form ST-2 can be electronically filed using software you write or that you buy or use from an accepted vendor (third party). Visit our website at [tax.illinois.gov](http://tax.illinois.gov) to discover what vendors have been approved to electronically submit these forms. These vendors may charge a transaction fee. If you electronically file using your own software, you must obtain department approval.

### ***What if I collect tax or E911 Surcharge at a higher rate than I am required to collect?***

If you do not refund the overcollected tax or E911 Surcharge to your customer, you will need to report any overcollected tax and E911 Surcharge on the excess tax and excess surcharge collected line of Form ST-1. If you refund the overcollected tax and E911 Surcharge after you have filed your return, you will need to file Form ST-1-X, Amended Sales and Use Tax and E911 Surcharge Return, to receive your credit.

### ***What if I make a mistake on my return?***

If, after you file your Form ST-1, you find you made a mistake that resulted in an overpayment or an underpayment, or you forgot to send any necessary attachments, you must file Form ST-1-X. There is no electronic method for filing this form.

**You must file a paper Form ST-1-X.** Forms are available on our website at [tax.illinois.gov](http://tax.illinois.gov) or by calling our 24-hour Forms Order Line at **1 800 356-6302**.

For help completing your amended return, please call the Sales Tax Processing Division at **217 782-7517**.

For all other questions, you may visit our website at [tax.illinois.gov](http://tax.illinois.gov) or contact the department at the numbers listed at the end of this publication.

# Keeping Complete and Accurate Books and Records

## ***What books and records must I keep?***

If you sell tangible personal property at retail in Illinois, you must keep

- books and records of all sales and purchases you make;
- documents about inventory changes, shipments, or other transactions;
- accounts receivable records;
- accounts payable records;
- summaries or ledger accounts;
- records or working papers that are used in the preparation of your tax returns; and
- a copy of the tax returns you file.

## ***What records must I keep about the sales and purchases I make?***

At minimum, you must keep

- the cash register tapes and other data that provide a daily record of the gross amount of sales;
- a record of the merchandise purchased, such as the vendor's invoices or purchase orders; and
- a yearly inventory of the value of the stock on hand.

These records must distinguish taxable from non-taxable sales. You must keep these records for all sales, whether you believe they are taxable or not.

## ***What records are required to support a deduction taken for an exempt sale or E911 Surcharge on my return?***

In order to support each deduction, your records must include

- the purchaser's name and address;
- the character (for example, a sale for resale or to an exempt organization, etc.) of each transaction;
- the date of each transaction;
- the amount of receipts from each transaction; and
- any other information that establishes the non-taxable nature of the transaction.

Information about the most common exemptions and specific record-keeping requirements that apply to them is provided in Publication 104, Common Sales Tax Exemptions.

## ***Must I maintain my books and records on paper?***

No. You can also maintain books and records electronically. Your system must include a method to produce legible and readable records necessary to verify liability. For more information, refer to Section 130.805 of the Illinois Administrative Code.

## ***How long must I keep books and records?***

In general, you must keep books and records that document receipts for the reporting period covered by your return for three and one half years after you have filed an original or amended return.

If a Notice of Tax Liability or Final Notice of Tax Due has been issued, you must keep books and records that document receipts for the reporting period for which the notice was issued. Keep these records until the liability has been finalized or discharged.

## ***Are there any other requirements?***

Your books and records must

- be available for inspection by the Illinois Department of Revenue during normal business hours;
- be kept in the English language;
- be kept in Illinois unless you have received written permission from us to keep them in another location; and
- contain information regarding the deductions you claim.

## Office locations

Maine North Regional Building  
9511 Harrison Street FA 203  
Des Plaines, Illinois 60016-1563  
847 294-4200

200 South Wyman Street  
Rockford, Illinois 61101-1237  
815 987-5210

James R. Thompson Center  
Concourse Level  
100 West Randolph Street  
Chicago, Illinois 60601-3274  
800 732-8866  
217 782-3336

Willard Ice Building  
101 West Jefferson  
Springfield, Illinois 62702  
800 732-8866  
217 782-3336

15 Executive Drive  
Business Center One, Suite 2  
Fairview Heights, Illinois 62208-1331  
618 624-6773

2309 W. Main  
Suite 114  
Marion, Illinois 62959-1196  
618 993-7650

### For information or forms

Visit our website at [tax.illinois.gov](http://tax.illinois.gov)

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.

Call our 24-hour Forms Order Line at **1 800 356-6302**.