
Form ST-14 - General Information

Who must file Form ST-14?

If you sell soft drinks at retail in the city of Chicago, you must collect and pay Chicago's Home Rule Municipal Soft Drink Retailers' Occupation Tax. You report this tax by filing Form ST-14.

What is a soft drink?

A "soft drink" is any non-alcoholic beverage containing natural or artificial sweeteners. This includes, but is not limited to

- soda,
- sport or energy drinks,
- sweetened tea,
- enhanced sweetened or flavored waters,
- beverages containing 50 percent or less fruit or vegetable juice, and
- all other preparations commonly known as soft drinks.

A "soft drink" does not include any beverage containing milk or milk products, soy, rice or similar milk substitutes, unsweetened teas, drinks with greater than 50 percent of vegetable or fruit juice by volume, and carbonated or uncarbonated water that contains no sweeteners. For more information, see Publication 116, Chicago Soft Drink Tax.

When must I file and pay this tax?

Form ST-14 is due on or before the 20th day of the month following the end of the liability period. If you do not file and pay on time, we will bill you for any penalties and interest you may owe.

What if I need help?

The Illinois Department of Revenue (IDOR), by law, administers this tax for the city of Chicago. If you need help, call the Illinois Department of Revenue 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 web site at **tax.illinois.gov**.

Can I computer-generate my own form?

In general, you must use forms prescribed by the Illinois Department of Revenue. Separate statements not on forms provided or approved by the department will not be accepted and you will be asked for appropriate documentation. You must have our approval before you can use any form other than the one we send you. Failure to comply with this requirement may result in the delay of processing your return or generating any refund. If you would like to computer generate your own form, send a sample to:

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

Specific Instructions

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

Step 2: Figure your net tax and discount

Line 4 Multiply Line 3 by the preprinted tax rate on Line 4. If Line 4 is not preprinted with a tax rate or you want to verify the current rate, refer to our **Tax Rate Finder** on our web site at **tax.illinois.gov**.

Line 5 If this return is postmarked and payment included by the due date, you are entitled to a discount. Multiply Line 4 by the percentage printed on Line 5.

Line 7 If you collected more tax than the amount due, write your excess tax collected on Line 7. To check this, compare Line 2a to Line 4. If Line 2a is greater than Line 4, write the difference on Line 7.

Step 3: Figure your payment due

Line 9 If we have notified you that you have credit and you wish to use it towards what you owe, write the amount you are using on Line 9.

Line 10 Subtract Line 9 from Line 8. Write the result on Line 10. This is the amount due.

Step 4: Sign below

An owner, partner, officer, or authorized agent of the business must sign the return.

Penalty and Interest Information

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, 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 after a bill has been issued. We will bill you for any amounts owed. For more information, see Publication 103, Penalties and Interest for Illinois Taxes. To receive a copy of this publication, visit our web site at **tax.illinois.gov**.