



Illinois Department of Revenue
Sales and Use Tax TeleFile Worksheet Instructions

General Information

Complete Column A **before** you place your call. You can make entries **only** on **Line A**, and **Lines 1, 2, 4a, 5a, 6a, 7a, 12a, 13a, and 19**.

Must I TeleFile?

You must TeleFile if we send you a preprinted Form ST-1-T, Illinois Sales and Use Tax TeleFile Worksheet. You may **not** file a paper Form ST-1 except in the following limited circumstances:

- You have more than one business location.
- You need to use Line 17 of Form ST-1 to report the amount of prepaid Illinois Sales Tax on motor fuel.
- You need to use Line 18 of Form ST-1 to report the amount of quarter-monthly payments that you remitted.
- You need to report an amount on one of the following lines on Form ST-1:
 - **Line 8a**, Receipts taxed at other rates
 - **Line 14a**, Purchases at other rates
 - **Line 16a**, Manufacturer's Purchase Credit
 - **Line 22**, Excess tax collected
 - **Line 24**, Credit memorandum

Note: You may file using another electronic filing option.

What must I do if I receive Form ST-1-T but I do not qualify to TeleFile my return?

If you need to report an amount on Lines 8a, 14a, 16a, 22, or 24, call our Central Registration Division at **217 785-3707**, and request that a paper Form ST-1 be sent to you, or you may be able to file through our website at tax.illinois.gov. If you do not choose to file your return through our website, resume using TeleFile the first reporting period for which you do not need to report an amount on these lines.

If you have more than one business location, prepay Illinois Sales Tax on motor fuel, or are required to remit quarter-monthly payments, you are not required to use

TeleFile. Call our Central Registration Division at **217 785-3707**, and request that a paper Form ST-1 be sent to you and that we update our records. You may be able to file through our website at tax.illinois.gov.

What if I need help?

Visit our website at tax.illinois.gov, call weekdays between 8 a.m. and 5 p.m. at **1 800 732-8866** or **217 782-3336**, or email us at rev.telefile@illinois.gov. The number for our TDD (telecommunications device for the deaf) is **1 800 544-5304**.

Line-by-line Instructions

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

Step 1: Alcoholic Liquor Purchases
Line A, Total dollar amount of alcoholic liquor purchased (invoiced and delivered)

— If you are a liquor store, tavern, or a restaurant that sells alcohol and you are not required to remit quarter-monthly payments, you must report the total dollar amount of all alcoholic liquor invoiced and delivered during the reporting period, regardless of when you actually remit payment to your distributor. By the 10th day of each month, each of your distributors should give you a statement that identifies the total amount purchased during the previous month. This statement may be a summary for the month on the bottom of each of your invoices or on a separate report.

Note: Liquor distributors will report to us the value of alcoholic beverages invoiced and delivered to each retailer the previous month.

Step 2: Taxable Receipts

Line 1 Write the amount you received from all sales of merchandise and service, including service charges and taxes collected. Do not include purchases of merchandise on which you are paying use tax in Step 5.

Note: You must include the county motor fuel tax imposed in DuPage, Kane, and McHenry counties in Line 1.

Line 2 Write the total amount of deductions plus tax collected. Use the Form ST-1-T, Step 2, Line 2 Worksheet in these instructions to figure this amount. The amount on Line 2 cannot be more than the total receipts you wrote on Line 1. If so, you must file a claim for credit (ST-1-X). See the instructions for Form ST-1.

Line 3 The TeleFile system will subtract Line 2 from Line 1 and tell you the result.

Step 3: Tax on Receipts

You must determine what portion of the amount from Line 3 belongs on Lines 4a through 8a. If you need to report for multiple sites on Form ST-2, Multiple Site Form, you cannot TeleFile your return. Call us at **217 785-3707** or you may be able to file through our website at tax.illinois.gov.

Sales from locations within Illinois

Line 4a General merchandise base

Write the amount you received from sales of general merchandise, plus the amount you received from the general merchandise you sold in performing your service.

Line 4b The TeleFile system will multiply Line 4a by your tax rate and tell you the result.

Line 5a Food, drugs, and medical appliances base

Write the amount you received from your sales of qualifying food, drugs, and medical appliances, plus the amount you received from the qualifying food, drugs, and medical appliances you sold in performing your service.

Line 5b The TeleFile system will multiply Line 5a by your tax rate and tell you the result.

Sales from locations outside Illinois

Line 6a General merchandise base

Write the amount you received from general merchandise you sold to a user in Illinois, plus the amount you received from general merchandise you sold for use in Illinois in performing your service.

Line 6b The TeleFile system will multiply Line 6a by 6.25 percent and tell you the result.

Line 7a Food, drugs, and medical appliances base

Write the amount you received from qualifying food, drugs, and medical appliances you sold to a user in Illinois, plus the amount you received from qualifying food, drugs, and medical appliances you sold for use in Illinois in performing your service.

Line 7b The TeleFile system will multiply Line 7a by 1 percent and tell you the result.

Sales at prior rates

Line 8a Receipts taxed at other rates base Line 8a is not accepted by the TeleFile system; see current Form ST-1 instructions to learn what amount must be reported on Line 8a.

Line 8b Line 8b does not apply because the TeleFile system does not accept Line 8a, Receipts taxed at other rates.

Line 9 The TeleFile system will add Lines 4b, 5b, 6b, and 7b and tell you the result.

Step 4: Retailer's Discount and Net Tax on Receipts

Line 10 If this return is filed and tax is paid by the due date, you are entitled to a discount. To claim your discount, press "1" when prompted by the TeleFile system. The TeleFile system will multiply Line 9 by 1.75 percent and tell you the result.

Line 11 The TeleFile system will subtract Line 10 from Line 9 and tell you the result.

Step 5: Tax on Purchases

Note: The figures you write on Lines 12a and 13a should not include amounts already included in Lines 4a through 7a. Do not include tax in these lines.

Line 12a General merchandise base

- Write
- your cost of the general merchandise you purchased to use from an out-of-state retailer who did not collect Illinois tax from you, plus
 - your cost of general merchandise you purchased tax free to sell at retail, but instead used or consumed yourself, plus
 - your cost of general merchandise you purchased tax free to sell in performing your service, but instead used or consumed yourself, or transferred subject to use tax, plus
 - your cost of general merchandise an out-of-state serviceperson used in performing a service for you, if Illinois tax was not paid.

Line 12b The TeleFile system will multiply Line 12a by 6.25 percent and tell you the result.

Line 13a Food, drugs, and medical appliances base

Write

- your cost of the qualifying food, drugs, and medical appliances you purchased to use from an out-of-state retailer who did not collect Illinois tax from you, plus
- your cost of the qualifying food, drugs, and medical appliances you purchased tax free to sell at retail, but instead used or consumed yourself, plus
- your cost of the qualifying food, drugs, and medical appliances you purchased tax free to sell in performing your service, but instead used or consumed yourself, or transferred subject to use tax, plus
- your cost of the qualifying food, drugs, and medical appliances an out-of-state serviceperson used in performing a service for you, if Illinois tax was not paid.

Line 13b The TeleFile system will multiply Line 13a by 1 percent and tell you the result.

Line 14a Purchases taxed at other rates base Line 14a is not accepted by the TeleFile system; see current Form ST-1 instructions to learn what amount must be reported on Line 14a.

Line 14b does not apply because the TeleFile system does not accept Line 14a, Purchases taxed at other rates.

Line 15 The TeleFile system will add Lines 12b and 13b and tell you the result.

Step 6: Net Tax Due

Line 16 The TeleFile system will add Line 11 and Line 15 and tell you the result.

Line 16a is not accepted by the TeleFile system; see current Form ST-1 instructions to learn what amount must be reported on Line 16a.

Line 17 is not accepted by the TeleFile system; see current Form ST-1 instructions to learn what amount must be reported on Line 17.

Line 18 is not accepted by the TeleFile system; see current Form ST-1 instructions to learn what amount must be reported on Line 18.

Line 19 If we have notified you that you have a prior overpayment and you wish to use it towards what you owe, write the amount you are using.

Line 20 is not calculated by the TeleFile system. See Line 25.

Line 21 is not calculated by the TeleFile system. See Line 25.

Step 7: Payment Due

Line 22 is not accepted by the TeleFile system; see current Form ST-1 instructions to learn what amount must be reported on Line 22.

Line 23 is not calculated by the TeleFile system. See Line 25.

Line 24 is not accepted by the TeleFile system; see current Form ST-1 instructions to learn what amount must be reported on Line 24.

Line 25 The TeleFile system will subtract Line 19 from Line 16 and tell you the result. This is the amount of tax that you owe.

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 of the date printed on an assessment. 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 website at tax.illinois.gov, or call **1 800 356-6302**. **We will bill you for any penalty and interest amounts owed.** However, you may figure these amounts yourself and may pay any penalty and interest owed by including the total of all tax, penalties, and interest in your remittance.

Confirm that you want to file your return

Follow the instructions on the worksheet.

Remit your tax payment

You may pay by Electronic Funds Transfer (EFT) or by check.

- If you are currently registered to pay by EFT using the debit option (whether voluntarily or because you are mandated to do so) you may make this payment at the same time you use the TeleFile system to file your return. If you do not currently pay by EFT but would like to know more about it for future payments, please contact us.
- If you are **not** a registered EFT Program participant, you must pay by check. Write the amount you are paying on the line provided on the ST-1-T TeleFile Payment coupon on the front of your worksheet, **detach the coupon**, and mail it and your payment to the address provided.

See your Form ST-78, TeleFile instructions for more information about payment options.