
General Information

Who must file this form?

If you make sales from more than one site, you must complete this form and attach it to the Form ST-1, Sales and Use Tax Return, that you file.

How do I report my sales?

Based on the information you provided at the time you registered, we print the location code, location name, address, and applicable tax rate for each of your sites. You must report your sales of goods and services for each of the sites printed on this form. If you are doing business from a site that is not printed on this form, write the name and address of the site and report your sales of goods and services. You may call us at 1 800 732-8866 or 217 782-3336 or the TDD-telecommunications device for the deaf at 1 800 544-5304 to obtain the correct tax rate and location code.

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.

What if I need help or additional forms?

If you need a preprinted form, call our Central Registration Division at 217 785-2889 or 217 785-3707. For forms that are not preprinted, you may call our 24-hour Forms Order Line at 1 800 356-6302.

For additional information, call our Taxpayer Information Division at 1 800 732-8866 or 217 782-3336; or call our TDD-telecommunications device for the deaf at 1 800 544- 5304. You may also visit our Web site at tax.illinois.gov.

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

Step-By-Step Instructions

Line 4a General merchandise base

For each site, write the total amount you received from your sales of general merchandise, plus the amount you received from general merchandise you sold in performing your service. Do not include tax.

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

Line 5a Food, drugs, and medical appliances base

For each site, write the total 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. Do not include tax.

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

Line 8a Receipts taxed at other rates

For each site, write **only** the receipts from sales of merchandise and service you made at rates different from the rates printed in Lines 4a and 5a. If you have receipts from current sales that you believe are taxable at a different rate, call us at 1 800 732-8866 or 217 782-3336 or the TDD-telecommunications device for the deaf at 1 800 544-5304 for instructions on how to report.

Line 8b Multiply each amount in Line 8a by the correct tax rate, add the results, and write the total on Line 8b.

Lines 4a through 8b Page totals

For each page total line, 4a through 8b, add the amounts you wrote on the corresponding line for each site. Write the sum on the page total line at the bottom of each page. For example, add all of the amounts you wrote on Line 4a and write the sum on the 4a page total line. If your Form ST-2 has more than one page of sites, complete the page totals for each page. The combined ST-2 page totals for each line number must equal the amount on the corresponding line of your Form ST-1. For example, the amount of the combined ST-2 page totals for Line 4a must equal the amount on Line 4a of your Form ST-1.