



# ST-4 Metropolitan Pier and Exposition Authority Food and Beverage Tax Return Instructions

## General Information

### Who must file Form ST-4?

You must file Form ST-4, Metropolitan Pier and Exposition Authority Food and Beverage Tax Return, if you are making retail sales in a Metropolitan Pier and Exposition Authority (MPEA) territory and you sell qualifying food, alcoholic beverages, or soft drinks for consumption. "Qualifying" sales occur when the food, alcoholic beverages, or soft drinks are sold for consumption

- on the premises,
- off the premises, if you are a retailer whose principal source (over 50 percent) of gross receipts is from the sale of food, alcoholic beverages, or soft drinks prepared for immediate consumption, or
- on boats and other watercraft that depart from and return to locations that are within the MPEA boundaries on the shoreline of Lake Michigan.

**Note:** Effective October 1, 2021, for sales made over a marketplace, a marketplace facilitator, who meets or exceeds a tax remittance threshold, is responsible for collecting and remitting the MPEA Food and Beverage tax on behalf of food and beverage establishments located within MPEA boundaries. Generally, food delivery services are marketplace facilitators. For additional information, see [Publication 117, Metropolitan Pier and Exposition Authority \(MPEA\) Food and Beverage Tax](#).

### When must I file my return?

You must file this return, along with any payment you owe, on or before the 20th day of the month following the end of the reporting period. Your reporting period is the same as the period for filing your Form ST-1.

Note: If the due date falls on a weekend or holiday, your return and payment is due the next business day.

### What if I have multiple sites?

If you have businesses in more than one MPEA site, you must complete and attach Form ST-7, Multiple Site Form, to your Form ST-4.

### What if I add or discontinue one of my sites or change locations?

MyTax Illinois allows users to add or remove locations using the Maintain Locations link in your Sales and Use Tax (ST-1) account. You also can contact the Central Registration Division by calling 217 785-3707 or writing us at:

Central Registration Division  
Illinois Department of Revenue  
PO BOX 19030  
Springfield IL 62794-9030

It is important to keep your registration information updated so your returns will include the correct tax rates.

### How do I get help?

If you need help, call our Taxpayer Assistance Division weekdays between 8:00 a.m. and 5:00 p.m. at **1 800 732-8866**, **217 782-3336**, or **1 800 544-5304** (TTY).

You may also visit our website at [tax.illinois.gov](http://tax.illinois.gov) or scan the QR code provided.

Language assistance services are available upon request and are free of charge.



### Can I file this return and pay the tax electronically?

Yes, you can use MyTax Illinois at [mytax.illinois.gov](http://mytax.illinois.gov) to file your Form ST-4, and if applicable, Form ST-7, and make your payment. You can also file Form ST-4 using a direct file service through an outside vendor.

---

## Specific Instructions

---

**Note:** Complete Form ST-1, Sales and Use Tax Return, before you complete this form.

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 1: Figure your taxable receipts

#### Line 3 Receipts subject to tax

Subtract Line 2 from Line 1. The total is your taxable MPEA receipts.

**If you have more than one site**, you will also need to report your receipts for each site on Form ST-7.

### Step 2: Figure your net tax and discount

#### Line 4 MPEA tax due on receipts

Multiply Line 3 by the percentage printed on Line 4.

**If you have more than one site**, complete Line 4 on Form ST-7 for each site. If you do not have a preprinted Form ST-7, visit **Tax Rate Finder** on our web site at [tax.illinois.gov](http://tax.illinois.gov) to verify your tax rate.

**Line 5** If this return is filed and paid 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 MPEA tax than the amount due, enter your excess tax collected on Line 7. To check this, compare Line 2a to Line 4. If Line 2a is greater than Line 4, enter 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, enter the amount you are using on Line 9.

**Line 10** Subtract Line 9 from Line 8. Enter 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](http://tax.illinois.gov).