

STANDARD INDUSTRIAL CLASSIFICATION REPORT (SIC REPORT)

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The Standard Industrial Classification (SIC) Report is a compilation of the sales tax collected by the Illinois Department of Revenue from businesses making retail sales in the state.

The SIC Report is divided into 10 categories. Each category contains a group of SIC codes by business type. Businesses that register with the Department determine their type of business classification. When the business files their sales tax return, the total sales tax from their return is recorded in the appropriate SIC Report category based on the businesses' SIC code. The SIC Report also divides the sales tax collected within each category into sales tax types, i.e. municipal (MT), county (CT), home-rule (HMR), non-home rule (NHMR), etc. A list and the definition for the sales tax type acronyms and a listing of the SIC codes contained in each category can be accessed in the SIC Report by clicking on the "Terms" box.

The report can be accessed and viewed in several ways depending on the type of information that is needed. Below are several types of reports listing the sales tax collected from retail sales made in specific areas that can be accessed

- retail sales in an incorporated municipality,
- retail sales made in the unincorporated area of a county,
- retail sales made in the incorporated municipality and unincorporated county combined
- retail sales made in the entire state.

Please note that the amounts shown in each column of the report may not agree with the amount listed on the "Totals" line. To protect the confidentiality of individual taxpayers, categories that have less than four taxpayers reporting retail sales will not have amounts listed in the columns for that reporting period. A second category will also be blanked out from that reporting period. However, the amounts that were blanked out from the two categories will be included in the "Totals" line.

The SIC Report is not intended to be used to create estimates for imposing or increasing locally imposed taxes. The tax base is not the same. You may contact our office at the number and address listed at the end of the document.

To begin accessing the information on our website, click on "SIC Reporting (by local government)" under the "Standard Industrial Classification Report (SIC)".

Sales tax collected from businesses for retail sales made in an incorporated municipality

Click on the "Specific Municipalities or Counties" box
Select the "Report Period"
Select the municipality for "Municipality or County Government Name"
Click on "Start Search".

Sales tax collected from businesses for retail sales made in the unincorporated area of a county

Click on the "Specific Municipalities or Counties" box
Select the "Report Period"
Select the county for "Municipality or County Government Name"
Click on "Start Search"

Sales tax collected from businesses for retail sales made in each incorporated municipality and the unincorporated areas of a county

Click on the "Specific Municipalities or Counties" box
Select the Report Period
Select the county for "County Name"
Click on "Start Search"

Total amount of sales tax collected from businesses for retail sales made in the county

(incorporated and unincorporated areas combined)

Click on the "State Grand Totals and Other Combined Totals" box
Select "County Name" in the drop down box on the right
Click on "County Totals" oval
Select the "Report Period"
Click on "Start Search"

Total amount of retail sales made from businesses located in the State

(incorporated and unincorporated areas combined)

Click on the "State Grand Totals and Other Combined Totals" box
Click on "State Totals" oval
Select the "Report Period"
Click on "Start Search"

Total amount of retail sales made from businesses located in Cook and Collar Counties (Collar Counties - DuPage, Lake, McHenry, Will, and Kane)

(incorporated and unincorporated areas combined totals by county)

Click on the "State Grand Totals and Other Combined Totals" box
Click on "Cook and Collar Counties Totals" oval
Select the "Report Period"
Click on "Start Search"

Total amount of retail sales made from businesses located in the Downstate Counties (Does not include Cook County and the Collar Counties)

(incorporated and unincorporated areas combined)

Click on the "State Grand Totals and Other Combined Totals" box
Click on "Downstate Totals" oval
Select the "Report Period"
Click on "Start Search"

Calculating the Approximate Amount of Total Retail Sales for a Municipality, County or the State

An approximate amount of total retail sales can be determined by using the SIC Report. Please note that penalties and interest, if assessed, are included in the totals.

To begin accessing the information, click on "SIC Reporting (by local government)" under "Standard Industrial Classification Report (SIC)", select the appropriate box, then select the local or state government based on the navigation explanation in this document.

The MT column listed on the report is the 1% municipal sales tax collected from retail sales made in the incorporated municipality. The CT column listed on the report is the 1% county sales tax collected from retail sales made in the unincorporated area of the county. Using the appropriate column, move the decimal point two places to the right. The resulting amount is the approximate amount of retail sales reported to the Department for businesses located in the desired local government.

If you have any questions, please contact our office at the address or telephone number listed below.

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