

Illinois Department of Revenue
ST-1 Sales and Use Tax and E911 Surcharge Return

REV 05 FORM 002
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 NS CA RC

Account ID _____ This form is for: _____

(Reporting period)

Form ST-1 is due on or before the 20th day of the month following the end of the reporting period.

You must round your figures to whole dollars. (See instructions.)

Step 1: Alcoholic Liquor Purchases (See instructions.)

If you are not required to report your purchases, go to Step 2.

Note: Distributors will also report your total purchases to us.

A Total dollar amount of alcoholic liquor purchased
 (invoiced and delivered) _____

Step 2: Taxable Receipts

1 Total receipts (Include tax.) **1** _____
2 Deductions - **include tax collected**
 (From Schedule A, Line 29.) **2** _____
3 Taxable receipts
 (Subtract Line 2 from Line 1.) **3** _____

Step 3: Tax on Receipts

Sales from locations within Illinois

General merchandise
4a _____ x _____ = **4b** _____
(rate)
 Food, drugs, and medical appliances
5a _____ x _____ = **5b** _____
(rate)

Sales from locations outside Illinois

General merchandise
6a _____ x .0625 = **6b** _____
 Food, drugs, and medical appliances
7a _____ x .01 = **7b** _____

Sales at prior rates

Receipts taxed at other rates
8a _____ x _____ = **8b** _____
(rate)
9 Tax due on receipts
 (Add Lines 4b, 5b, 6b, 7b, and 8b.) **9** _____

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

10 If you filed and paid by the due date,
 multiply Line 9 by 1.75% (.0175). **10** _____
11 Net tax due on receipts
 (Subtract Line 10 from Line 9.) **11** _____

Step 5: Tax on Purchases

General merchandise
12a _____ x .0625 = **12b** _____
 Food, drugs, and medical appliances
13a _____ x .01 = **13b** _____
 Purchases at other rates
14a _____ **14b** _____
15 Tax due on purchases
 (Add Lines 12b, 13b, and 14b.) **15** _____

Step 6: Net Tax Due

16 Tax due from receipts and purchases
 (Add Lines 11 and 15.) **16** _____
16a Manufacturer's Purchase Credit
 (See instructions.) **16a** _____
17 Prepaid sales tax
 (Attach PST-2 copy A.) **17** _____
18 Quarter-monthly payments
 (Paid on Form RR-3 or by EFT) **18** _____
19 Total prepayments
 (Add Lines 16a, 17, and 18.) **19** _____
20 Net tax due
 (Subtract Line 19 from Line 16.) **20** _____

Step 7: Payment Due

21 E911 Surcharge
 (From Schedule B, Line 10.) **21** _____
22 Excess tax and excess surcharge collected
 (See instructions.) **22** _____
23 Total tax and surcharge due
 (Add Lines 20, 21 and 22.) **23** _____
24 Credit amount
 (See instructions.) **24** _____
25 Payment due
 (Subtract Line 24 from Line 23.) **25** _____

Step 8: Sign Below

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true and correct. The information in this return is taken from the records of the business for which it is filed.

Taxpayer _____ Phone _____ Date ____/____/____

Preparer _____ Phone _____ Date ____/____/____

Mailing address _____

Write your check and send your payment to

ILLINOIS DEPARTMENT OF REVENUE
 RETAILERS' OCCUPATION TAX
 SPRINGFIELD IL 62796-0001

 **Try filing electronically!**
 tax.illinois.gov



ST-1 (R-2/13)

Use this form **only** if a preprinted form is not available.

Owner's name _____

Business name _____

Business address _____

Schedule A — Deductions

Section 1: Taxes and miscellaneous deductions - If no Section 1 deductions, go to Section 2.

1	Taxes collected on general merchandise sales and service	1	_____
2	Taxes collected on food, drugs, and medical appliances sales and service	2	_____
3	E911 surcharge collected	3	_____
4	Resale	• 4	_____
5	Interstate commerce	• 5	_____
6	Manufacturing machinery and equipment (including photoprocessing)	• 6	_____
7	Farm machinery and equipment	• 7	_____
8	Graphic arts machinery and equipment	• 8	_____
9	Supplemental Nutrition Assistance Program (SNAP - formerly called food stamps)	• 9	_____
10	Enterprise zone		
	a Sales of building materials	• 10a	_____
	b Sales of items other than building materials	• 10b	_____
11	High impact business		
	a Sales of building materials	• 11a	_____
	b Sales of items other than building materials	• 11b	_____
12	River edge redevelopment zone building materials	• 12	_____
13	Exempt organizations	• 13	_____
14	Sales of service - identify here _____	14	_____
15	Other (including cash refunds, newspapers and magazines, <i>etc.</i>) - identify below _____	15	_____
16	Total Section 1 deductions. Add Lines 1 through 15.	16	_____

Section 2: Motor fuel deductions - If no Section 2 deductions, go to Section 3.

State motor fuel tax		Number of gallons		Rate		
17	Gasoline	17a _____	x	19¢	=	17b _____
18	Gasohol and majority blended ethanol	18a _____	x	19¢	=	18b _____
19	Diesel (including biodiesel and biodiesel blends)	19a _____	x	21.5¢	=	19b _____
20	Dieselhol	20a _____	x	21.5¢	=	20b _____
21	Other special fuels	21a _____	x	19¢	=	21b _____
Specific fuels sales tax exemption		Receipts		Percentage		
22	Gasohol	22a _____	x	20% (.20)	=	22b _____
23	Biodiesel blend (90 - 99 percent petroleum-based product)	23a _____	x	20% (.20)	=	23b _____
24	Biodiesel blend (1- 89 percent petroleum-based product)	24a _____	x	100% (1.00)	=	24b _____
25	100 percent biodiesel	25a _____	x	100% (1.00)	=	25b _____
26	Majority blended ethanol fuel	26a _____	x	100% (1.00)	=	26b _____
27	Other motor fuel deductions _____					27 _____
28	Total Section 2 deductions. Add Lines 17b through 26b and 27.					28 _____

Section 3: Total deductions

29	Add Lines 16 and 28. Write this amount on Step 2, Line 2 on the front page of this return.	29	_____
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Schedule B — E911 Surcharge

1 Receipts from retail transactions of prepaid wireless telecommunications service
Do not include E911 Surcharge collected from customers or receipts from exempt sales. **1** _____

Figure your breakdown of retail transactions for Chicago locations

2	For Chicago locations	2a _____	x	.0700	=	2b _____
3	For Chicago locations at prior rates	3a _____	x	_____	=	3b _____
4	Total E911 Surcharge for Chicago. Add Lines 2b and 3b.	4				_____

Figure your breakdown of retail transactions for non-Chicago locations

5	For non-Chicago locations	5a _____	x	.0150	=	5b _____
6	For non-Chicago locations at prior rates	6a _____	x	_____	=	6b _____
7	Total E911 Surcharge for non-Chicago locations. Add Lines 5b and 6b.	7				_____

Figure your net E911 Surcharge

8	Total E911 Surcharge. Add Lines 4 and 7.	8				_____
9	If you filed and paid by the due date, multiply Line 8 by 3% (.03).	9				_____
10	Subtract Line 9 from Line 8. Write this amount on Step 7, Line 21.	10				_____

