Illinois Department of Revenue

ST-44 Illinois Use Tax Return (R-1/05)

REV 02
FORM 019
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NS DP CA
RC

0775-0005

Name _____

Address _____
Number and street

_____ Phone (_____)_____-_____
City State ZIP

SSN ___ ___ ___ - ___ ___ - ___ ___ ___ ___ FEIN ___ ___ - ___ ___ ___ ___ ___ ___ ___
Social Security number Federal employer identification number

1 Write the date of your last purchase. __ __/__ __/__ __ __ __
Month Day Year

1a Write the total cost of the general merchandise you purchased outside Illinois to use in Illinois. **1a** _____

1b Multiply Line 1a by 6.25% (.0625). **1b** _____

2a Write the total cost of the qualifying food, drugs, and medical appliances; and diabetic supplies, such as insulin and syringes you purchased outside Illinois to use in Illinois. **2a** _____

2b Multiply Line 2a by 1% (.01). **2b** _____

3 Add Lines 1b and 2b. This is your net tax on purchases. **3** _____

4 Write the amount of tax you paid to another state (not to another country). **4** _____

5 Compare Line 3 and Line 4. If Line 4 is greater than or equal to Line 3, you do **not** need to file this return. If Line 3 is greater than Line 4, subtract Line 4 from Line 3. This is your total use tax due. You must pay this amount. Make your remittance payable to **"Illinois Department of Revenue."** **5** _____

- **DO NOT** attach your check or money order **OR** this form to any other return.
- **DO** write your **SSN or FEIN and "ST-44"** on your check or money order and attach it to this form.
- **DO** mail all other returns separately**.**

Sign below

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.

_____
Your signature Date

Cut here and mail this part of the form and your payment to: Illinois Department of Revenue, Retailers' Occupation Tax, Springfield IL 62776-0001

Use Tax: Everyone's Responsibility

What is use tax?

Use tax is a type of sales tax designed to distribute the tax burden fairly among Illinois consumers and to assure fair competition between Illinois and out-of-state businesses. Illinois law requires you to pay tax at the Illinois rate when you buy an item from another state or country to use in Illinois. If you pay less than the Illinois rate to another state, you must pay Illinois the difference. If you purchase an item from another country, you must pay Illinois the full use tax rate.

Illinois is increasing its efforts to collect this tax. Illinois shares sales information with other states and bills Illinois residents for unpaid tax, penalty, and interest. Illinois also gathers information on overseas purchases from the U.S. Customs Service. (Use tax is due whether or not an item has to be declared or is subject to duty tax.) Illinois also encourages out-of-state businesses to register and collect the tax voluntarily as a convenience to their customers. If they do not, we can bill their Illinois customers directly.

Do I owe use tax?

You owe use tax if all of the following conditions are met:

- The person or business from which you bought merchandise did not collect Illinois Sales Tax (*e.g.,* purchases from catalogs, TV advertisements, magazines, the Internet).
- The items purchased are taxable in Illinois.
- You will use or consume these items in Illinois.
- You have not yet paid Illinois Sales Tax or an equivalent amount to another state.

Note: Some out-of-state businesses collect Illinois Sales Tax, and their customers pay the tax just as they would pay state sales tax to an Illinois retailer. You can check your receipt or invoice to determine if Illinois Sales Tax was collected.

What form must I file?

- If you are not a retailer or serviceperson who currently files Form ST-1, Sales and Use Tax Return, you must file Form ST-44, Illinois Use Tax Return, for all purchases on which you owe use tax, except purchases of motor vehicles, watercraft, aircraft, or trailers.
- If you are a registered Illinois retailer or serviceperson and currently file Form ST-1, you must report use tax on that form.
- If you purchase a motor vehicle, watercraft, aircraft, or trailer from an out-of-state dealer, you must report use tax on Form RUT-25, Use Tax Transaction Return.
- If you purchase a motor vehicle from an Illinois resident, you must report use tax on Form RUT-50, Vehicle Use Tax Transaction Return.
- If you acquire an aircraft or watercraft by gift, transfer, or non-retail purchase for use in Illinois, you must report use tax on Form RUT-75, Aircraft/Watercraft Use Tax Transaction Return.

When is Form ST-44 due?

If your total tax liability for the year is

- $600 or less, you may pay the tax for the entire year (January 1 through December 31) by filing Form ST-44 on or before April 15 of the following year; or
- greater than $600, you must pay the tax by the last day of the month following the month in which the purchase was made.

What if I do not file or pay on time?

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, an **underreporting penalty** if you do not report your entire liability by the due date of your original tax 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. For more information, see Publication 103, Uniform Penalties and Interest. To receive a copy of this publication, visit our web site at www.ILtax.com or call 1 800 356-6302. **We will bill you for any amounts owed.**

What if I have questions?

If you have questions, visit our web site at **www.ILtax.com**; call our Taxpayer Assistance Division at **1 800 732-8866** or **217 782-3336**, or call our TDD (telecommunications device for the deaf) at **1 800 544-5304**. Our office hours are 8 a.m. to 5 p.m.

This form is authorized by the Use Tax Act. Disclosure of this information is REQUIRED. Failure to provide it could result in a penalty. This form has been approved by the Forms Management Center.
IL-492-2302