



ST-1 Sales and Use Tax and E911 Surcharge Return

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.)
2 Deductions - include tax collected (From Schedule A, Line 30.)
3 Taxable receipts (Subtract Line 2 from Line 1.)

Step 3: Tax on Receipts

Sales from locations within Illinois

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

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 (rate) =8b
9 Tax due on receipts (Add Lines 4b, 5b, 6b, 7b, and 8b.)

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).
11 Net tax due on receipts (Subtract Line 10 from Line 9.)

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
15 Tax due on purchases (Add Lines 12b, 13b, and 14b.)

Step 6: Net Tax Due

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

Step 7: Payment Due

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

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

Illinois Services tax.illinois.gov Try filing electronically!

ST-1 (R-06/16)

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

Owner's name
Business name
Business address

Mailing address

Make your payment to

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



**Schedule A — Deductions**

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

<b>1</b>	Taxes collected on general merchandise sales and service	<b>1</b>	_____
<b>2</b>	Taxes collected on food, drugs, and medical appliances sales and service	<b>2</b>	_____
<b>3</b>	E911 Surcharge and ITAC Assessment collected	<b>3</b>	_____
<b>4</b>	Resale	• <b>4</b>	_____
<b>5</b>	Interstate commerce	• <b>5</b>	_____
<b>6</b>	Manufacturing machinery and equipment (including photoprocessing)	• <b>6</b>	_____
<b>7</b>	Farm machinery and equipment	• <b>7</b>	_____
<b>8</b>	Graphic arts machinery and equipment ( <b>Expired August 30, 2014</b> )	• <b>8</b>	_____
<b>9</b>	Supplemental Nutrition Assistance Program (SNAP - formerly called food stamps)	• <b>9</b>	_____
<b>10</b>	Enterprise zone		
	<b>a</b> Sales of building materials	• <b>10a</b>	_____
	<b>b</b> Sales of items other than building materials	• <b>10b</b>	_____
<b>11</b>	High impact business		
	<b>a</b> Sales of building materials	• <b>11a</b>	_____
	<b>b</b> Sales of items other than building materials	• <b>11b</b>	_____
<b>12</b>	River edge redevelopment zone building materials	• <b>12</b>	_____
<b>13</b>	Exempt organizations	• <b>13</b>	_____
<b>14</b>	Tax paid on uncollectible debt	• <b>14</b>	_____
<b>15</b>	Sales of service - identify here _____	<b>15</b>	_____
<b>16</b>	Other (including cash refunds, newspapers and magazines, etc.) - identify below _____	<b>16</b>	_____
<b>17</b>	Total Section 1 deductions. Add Lines 1 through 16.	<b>17</b>	_____

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

<b>State motor fuel tax</b>		<b>Number of gallons</b>		<b>Rate</b>		
<b>18</b>	Gasoline	<b>18a</b> _____	x	19¢	=	<b>18b</b> _____
<b>19</b>	Gasohol and majority blended ethanol	<b>19a</b> _____	x	19¢	=	<b>19b</b> _____
<b>20</b>	Diesel (including biodiesel and biodiesel blends)	<b>20a</b> _____	x	21.5¢	=	<b>20b</b> _____
<b>21</b>	Dieselhol	<b>21a</b> _____	x	21.5¢	=	<b>21b</b> _____
<b>22</b>	Other special fuels	<b>22a</b> _____	x	19¢	=	<b>22b</b> _____
<b>Specific fuels sales tax exemption</b>		<b>Receipts</b>		<b>Percentage</b>		
<b>23</b>	Gasohol	<b>23a</b> _____	x	20% (.20)	=	<b>23b</b> _____
<b>24</b>	Biodiesel blend (90 - 99 percent petroleum-based product)	<b>24a</b> _____	x	20% (.20)	=	<b>24b</b> _____
<b>25</b>	Biodiesel blend (1- 89 percent petroleum-based product)	<b>25a</b> _____	x	100% (1.00)	=	<b>25b</b> _____
<b>26</b>	100 percent biodiesel	<b>26a</b> _____	x	100% (1.00)	=	<b>26b</b> _____
<b>27</b>	Majority blended ethanol fuel	<b>27a</b> _____	x	100% (1.00)	=	<b>27b</b> _____
<b>28</b>	Other motor fuel deductions _____					<b>28</b> _____
<b>29</b>	Total Section 2 deductions. Add Lines 18b through 28.					<b>29</b> _____

**Section 3: Total deductions**

<b>30</b>	Add Lines 17 and 29. Enter this amount on Step 2, Line 2 on the front page of this return.	<b>30</b>	_____
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**Schedule B — E911 Surcharge and ITAC Assessment**

**Receipts from retail transactions of prepaid wireless telecommunications service**

<b>1</b>	Enter receipts subject to E911 Surcharge and ITAC Assessment.	<b>1</b>	_____
<b>Figure your breakdown of retail transactions for Chicago locations</b>			
<b>2</b>	For Chicago locations	<b>2a</b> _____	x _____ = <b>2b</b> _____
<b>3</b>	For Chicago locations at prior rates	<b>3a</b> _____	x _____ = <b>3b</b> _____
<b>4</b>	Total for Chicago. Add Lines 2b and 3b.	<b>4</b>	_____
<b>Figure your breakdown of retail transactions for non-Chicago locations</b>			
<b>5</b>	For non-Chicago locations	<b>5a</b> _____	x _____ = <b>5b</b> _____
<b>6</b>	For non-Chicago locations at prior rates	<b>6a</b> _____	x _____ = <b>6b</b> _____
<b>7</b>	Total for non-Chicago locations. Add Lines 5b and 6b.	<b>7</b>	_____
<b>Figure your net E911 Surcharge and ITAC Assessment</b>			
<b>8</b>	Total E911 Surcharge and ITAC Assessment. Add Lines 4 and 7.	<b>8</b>	_____
<b>9</b>	If you filed and paid by the due date, multiply Line 8 by 3% (.03).	<b>9</b>	_____
<b>10</b>	Subtract Line 9 from Line 8. Enter this amount on Step 7, Line 21.	<b>10</b>	_____

