



# Form CD-2 Instructions

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## General Information

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### Who must file Schedule CD-2?

If you have one business but sell cannabis at more than one dispensary (site), you must collect and remit Sales and Use Tax due on cannabis according to the rates of each particular location. Use Schedule CD-2, Sales and Use Tax Multiple Site Form for Cannabis Dispensaries, to show the breakdown of taxes collected and remitted from each site.

### How do I report my sales?

Follow the specific instructions at the bottom of the page to report your cannabis sales. You must identify and report sales from each dispensing site separately.

### How can I find out what tax rates I should be collecting?

Rates vary upon site location. When you file electronically using the free application on our website at **MyTax.Illinois.gov**, the rates will be populated for you according to your registration. You can also use the MyTax Rate Finder at **MyTax.Illinois.gov** to look up location specific tax rates.

### What if I need help?

If you have questions or need help completing your return, call us weekdays between 8:00 a.m. and 4:30 p.m. at **217 782-5906**. You may also visit our website at [tax.illinois.gov](http://tax.illinois.gov) or scan the QR code provided.



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## Specific Instructions

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When completing this form, please round to the nearest dollar by dropping amounts less than 50 cents and increasing amounts of 50 cents or more to the next higher dollar.

Enter your business' Account ID and filing period.

### Dispensary Sites

**Dispensary site location, name and address** - For each site, enter the location code, DBA name and physical address of the dispensing organization from which you made your sales.

### Line 4a Taxable receipts from adult use cannabis sold

For each site, write the total amount of taxable receipts from adult use cannabis sold minus the amount of any deductions to adult use cannabis sales that you are claiming.

**Line 4** Multiply Line 4a by the tax rate.

### Line 5a Taxable receipts from medical cannabis sold

For each site, write the total amount of taxable receipts from medical cannabis sold minus the amount of any deductions to medical cannabis sales that you are claiming.

**Line 5** Multiply Line 5a by the tax rate.

### Page totals

Complete the page totals for each page by adding the amounts on the corresponding lines for each site and writing the sum on the page total line at the bottom of each page. The sum of all combined Schedules CD-2 page totals must equal the corresponding lines on Form CD-1.