



# Form ST-14 Instructions

## General Instructions

### Who must file Form ST-14?

If you sell canned or bottled soft drinks at retail in the city of Chicago, you must collect and pay Chicago's Home Rule Municipal Soft Drink Retailers' Occupation Tax. You report this tax by filing Form ST-14.

### What is a soft drink?

A "soft drink" is any non-alcoholic beverage containing natural or artificial sweeteners. This includes, but is not limited to

- soda,
- sport or energy drinks,
- sweetened tea or coffee,
- enhanced sweetened or flavored waters,
- beverages containing 50 percent or less fruit or vegetable juice, and
- all other preparations commonly known as soft drinks.

A "soft drink" does not include any beverage containing milk or milk products, infant formula, soy, rice or similar milk substitutes, fountain drinks, unsweetened coffee or teas, drinks with greater than 50 percent of vegetable or fruit juice by volume, carbonated or uncarbonated water that contains no sweeteners, nonalcoholic drink mixes, and soft drinks when mixed and sold in an alcoholic drink. For more information, see Publication 116, Chicago Soft Drink Tax, available on our website at [tax.illinois.gov](http://tax.illinois.gov).

### When must I file and pay this tax?

Form ST-14 is due on or before the 20th day of the month following the end of the liability period. If you do not file and pay on time, we will bill you for any penalties and interest you may owe.

**Note:** If the due date falls on a weekend or holiday, your return and payment is due the next business day.

### Can I file this return and pay the tax due electronically?

Yes, you can use MyTax Illinois at [mytax.illinois.gov](http://mytax.illinois.gov) to file your Form ST-14. MyTax Illinois also allows for electronic payment of any tax due. You can also file Form ST-14 using a direct file service through an outside vendor.

### What if I need help?

The Illinois Department of Revenue (IDOR), by law, administers this tax for the city of Chicago.

If you need help, call IDOR at **1 800 732-8866**, **217 782-3336**, or **1 800 544-5304** (TTY).

You can also visit our website at [tax.illinois.gov](http://tax.illinois.gov) or scan the QR code provided.



### Where do I mail my completed return?

Mail your completed return to:

**CHICAGO SOFT DRINK TAX ADMINISTRATION**  
**PO BOX 19034**  
**SPRINGFIELD IL 62794-9034**

## Specific Instructions

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

### Step 2: Figure your net tax and discount

**Line 4** Multiply Line 3 by the tax rate.

**Line 5** If this return is postmarked and payment included by the due date, you are entitled to a discount. Multiply Line 4 by the percentage printed on Line 5.

**Line 7** If you collected more tax than the amount due, enter your excess tax collected on Line 7. To check this, compare Line 2a to Line 4. If Line 2a is greater than Line 4, enter the difference on Line 7.

### Step 3: Figure your payment due

**Line 9** If we have notified you that you have credit and you wish to use it towards what you owe, enter the amount you are using on Line 9.

**Line 10** Subtract Line 9 from Line 8. Enter the result on Line 10. This is the amount due.

### Step 4: Sign below

An owner, partner, officer, or authorized agent of the business must sign the return.

### Penalty and interest information

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, 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 after a bill has been issued. We will bill you for any amounts owed. For more information, see **Publication 103**, Penalties and Interest for Illinois Taxes, available on our website at [tax.illinois.gov](http://tax.illinois.gov).