



# Schedule GT-X Instructions

## General Information

### Who must file this form?

You must complete and attach Schedule GT-X, Amended Sales and Use Tax Holiday and Grocery Tax Suspension Schedule, to your Form ST-1-X, Amended Sales and Use Tax and E911 Surcharge Return, to calculate credit against your Retailers' Occupation Tax liability for sales made from **July 1, 2022, through June 30, 2023**, that qualify for the suspension of the Illinois state sales tax on grocery food items and for sales made from **August 5, 2022, through August 14, 2022**, that qualify for the school supply sales tax holiday. The school supply state sales tax holiday is a ten-day period during which consumers can purchase certain clothing and school-related items and pay sales tax at a reduced rate. See our website at [tax.illinois.gov](http://tax.illinois.gov) for more information about the suspension of the state sales tax on grocery items or on the school supply sales tax holiday.

**Note:** To report school supply sales tax holiday sale items returned by customers after the return for the August 31, 2022, reporting period has been filed, retailers must file Form ST-1-X (and, if applicable, Form ST-2-X, Amended Multiple Site Form), as well as Schedule GT-X.

### 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 Schedule GT-X along with Form ST-1-X (and Form ST-2-X, if applicable). MyTax Illinois also allows for electronic payment of any tax due.

You can also file Schedule GT-X with your Form ST-1-X using a direct file service through an outside vendor.

### What if I need help?

If you need help, call us at **1 800 732-8866** or **217 782-3336**, call our TDD-telecommunications device for the deaf at **1 800 544-5304**, or visit our website at [tax.illinois.gov](http://tax.illinois.gov).

## Specific Instructions

When completing this form, 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.

Do not complete Schedule GT-X if you had no school supply sales tax holiday sales or qualifying grocery food sales for this reporting period, unless you misreported on your originally filed Form ST-1 that you had school supply sales tax holiday sales or qualifying grocery food sales and are now filing Form ST-1-X and Schedule GT-X to report that you did not have any such sales. Also, all receipts on items that qualify for the grocery tax suspension or the school supply sales tax holiday and that you are including on Schedule GT-X should be included on Form ST-1-X, Lines 4a, 5a, 6a, 7a, 12a, and 13a, and the tax on these receipts (even though not collected) should be included on Form ST-1-X, Lines 4b, 5b, 6b, 7b, 12b, and 13b. Do not enter any receipts on Schedule GT-X that are not also reported on Lines 4a, 5a, 6a, 7a, 12a, or 13a of Form ST-1-X.

#### Line 1

Enter the net tax due from Line 20 of Form ST-1-X.

#### Line 2

Enter the receipts for sales of qualifying school supply sales tax holiday items included in the receipts reported on Line 4a of Form ST-1-X. Multiply the amount on Line 2a by .05, and enter the result on Line 2b. This is the amount of credit you may claim against your Retailers' Occupation Tax liability.

#### Line 3

Enter the receipts for sales of qualifying school supply sales tax holiday items included in the receipts reported on Line 6a of Form ST-1-X. Multiply the amount on Line 3a by .05, and enter the result on Line 3b. This is the amount of credit you may claim against your Retailers' Occupation Tax liability.

#### Line 4

Enter the receipts for purchases of qualifying school supply sales tax holiday items included in the receipts reported on Line 12a of Form ST-1-X. Multiply the amount on Line 4a by .05, and enter the result on Line 4b. This is the amount of credit you may claim against your Retailers' Occupation Tax liability.

#### Line 5

Add Lines 2b, 3b, and 4b of Schedule GT-X. This is the amount of your credit for qualifying school supply sales tax holiday items.

#### Line 6

Enter the receipts for sales of qualifying grocery food items included in the receipts reported on Line 5a of Form ST-1-X. Multiply the amount on Line 6a by .01, and enter the result on Line 6b. This is the amount of credit you may claim against your Retailers' Occupation Tax liability.

#### Line 7

Enter the receipts for sales of qualifying grocery food items included in the receipts reported on Line 7a of Form ST-1-X. Multiply the amount on Line 7a by .01, and enter the result on Line 7b. This is the amount of credit you may claim against your Retailers' Occupation Tax liability.

#### Line 8

Enter the receipts for purchases of qualifying grocery food items included in the receipts reported on Line 13a of Form ST-1-X. Multiply the amount on Line 8a by .01, and enter the result on Line 8b. This is the amount of credit you may claim against your Retailers' Occupation Tax liability.

**Line 9**

Add Lines 6b, 7b, and 8b of Schedule GT-X. This is the amount of your credit for qualifying grocery food items.

**Line 10**

Add Lines 5 and 9 of Schedule GT-X. This is your total credit for qualifying school supply sales tax holiday items and for qualifying grocery food items.

**Line 11**

Subtract Line 10 of Schedule GT-X from Line 1 of Schedule GT-X. Enter this amount, along with the amounts from Lines 21 and 22 of Form ST-1-X, on Line 23 of Form ST-1-X.