



# ST-2-X Instructions

## General Information

### Who should file Form ST-2-X?

You must file Form ST-2-X, Amended Multiple Site Form, to amend information or figures that you previously reported on Form ST-2, Multiple Site Form. Attach Form ST-2-X to Form ST-1-X.

### How do I amend information previously reported on Form ST-2 or ST-2-X?

You must complete Form ST-2-X in its entirety and include information for all of your sales locations. Do not omit locations with no change from your original Form ST-2 (or a previously filed Form ST-2-X) as this will cause processing delays and possible rejection of your return Form ST-2-X.

### How do I amend information previously reported on Schedule GT, Sales and Use Tax Holiday and Grocery Tax Suspension Schedule?

You must complete Schedule GT-X, Amended Sales and Use Tax Holiday and Grocery Tax Suspension Schedule. Retailers reporting these sales from multiple locations only need to complete one Schedule GT-X with total qualifying receipts for all locations. Do NOT complete a separate Schedule GT-X for each location. See the Schedule GT-X Instructions for specific instructions on filing.

**Note:** Do NOT file Schedule GT-X if you have no grocery tax suspension or state sales tax holiday receipts to report.

### 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 Forms ST-1-X, ST-2-X, and, if applicable, Schedule GT-X if you filed your original return for the same period through MyTax Illinois. MyTax Illinois also allows for electronic payment of any tax due.

**Special note for MyTax Illinois users:** You must check

the Amended Site box before you can amend the figures for that site in MyTax Illinois. Select the applicable site on your Form ST-2-X, and check the box to enable editing.

### What if I need to add or remove one of my locations?

MyTax Illinois allows users to add or remove their locations. Use the Maintain Locations link in your Sales and Use Tax (ST-1) account in MyTax Illinois. You also can contact us by calling **217 785-3707** or writing us at:

**CENTRAL REGISTRATION DIVISION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19030  
SPRINGFIELD IL 62794-9030**

It is important to keep your registration information updated so your returns will include the correct tax rates. Remote retailers and marketplace facilitators using MyTax Illinois to file Forms ST-1 and ST-2 must register a Changing Location site for each local government (*i.e.*, city or county) where it has made a sale.

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

If you file electronically using MyTax Illinois, the rates will be populated for you according to your registration. You can also use the **MyTax Illinois Tax Rate Finder** at [mytax.illinois.gov](http://mytax.illinois.gov) to look up location specific tax rates. Depending upon the location of the sale, the actual sales tax rate may be higher than the state rate of 6.25 percent (1.00 percent for qualifying food, drugs, and medical appliances) due to additional municipal, county, or special district sales taxes.

### How do I get help?

Visit our website at [tax.illinois.gov](http://tax.illinois.gov) or call us at **1 800 732-8866** or **217 782-3336**. The number for our TDD (telecommunications device for the deaf) is **1 800 544-5304**.

If you have a specific question about an amended return you have already filed, call us at **217 782-5906**.

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## Specific Instructions

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Enter your Illinois account ID, business name, and the reporting period you are amending.

Identify each site where taxable sales were made.

**Note:** For most retailers, "site" is the retail location where the sales were made (*i.e.*, location code, site name, site address, city, state, and Zip Code of each site). For remote retailers and marketplace facilitators only, "site" is the taxing jurisdiction's location code assigned to the destination in Illinois where the item is delivered. Note also that remote retailers and marketplace facilitators must report the aggregate taxable receipts for all sales delivered to addresses in a given location code for the reporting period (*i.e.*, the taxpayer must combine all taxable receipts for each location code under a single changing location site on Form ST-2-X). Generally, you will report sales delivered into each municipality and the unincorporated area of each county under a separate location code. If, however, a business district is located within a municipality, or a municipality is located in more than one county, the municipality will have more than one location code. In addition, for sales delivered to locations in the Metro-East Mass Transit District, there may be more than one location code for a given municipality or unincorporated area of a county.

If you are reducing the amount originally reported to zero, enter zero on the line. Leaving the line blank will delay the processing of your return or your changes will not be accepted on your Form ST-2-X.

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. You cannot report a negative amount of receipts on Form ST-1-X or for any sales location on an ST-2-X filed with the ST-1-X. If you are taking a deduction for a refund to a customer and that deduction will result in negative receipts for Form ST-1-X or for any sales location on an ST-2-X filed with the ST-1-X, you must instead file an amended return for the period in which the sale was originally reported.

### Figure the tax due for each site.

**Special note for MyTax Illinois users:** You must check the Amended Site box before you can amend the figures for that site in MyTax Illinois. Select the applicable site on your Form ST-2-X, and check the box to enable editing.

#### Line 4a: General merchandise base

Enter the total amount you received from your sales of general merchandise, plus the amount you received from general merchandise you sold in performing your service. **Do not include tax.** Enter the appropriate tax rate for each site.

**Line 4b:** Multiply Line 4a by the appropriate tax rate.

#### Line 5a: Food, drugs, and medical appliances base

Enter the total amount you received from your sales of qualifying food, drugs, and medical appliances, plus the amount you received from the qualifying food, drugs, and medical appliances you sold in performing your service. **Do not include tax.** Enter the appropriate tax rate for each site.

**Line 5b:** Multiply Line 5a by the appropriate tax rate.

#### Line 8a: Receipts taxed at other rates

Enter only the receipts from sales of general merchandise, qualifying food, drugs and medical appliances you made at rates different from the rates on Line 4a and Line 5a. **Do not include tax.**

**Line 8b:** Multiply each specific amount in Line 8a by the tax rate in effect at the time of purchase. Add the results and enter the total on Line 8b.