



# *i*nformational

## Bulletin

David Harris, Director

## Electronic Filing Requirements for Retailers of Motor Vehicles, Watercraft, Aircraft, and Trailers, Effective January 1, 2023

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This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.

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**To: All registered Illinois retailers filing Form ST-556, Sales Tax Transaction Return, and Form ST-556-LSE, Transaction Return for Leases**

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Effective **January 1, 2023**, [Public Act \(P.A.\) 102-1019](#) requires retailers to file the following forms and any related attachments electronically if the retailer's annual gross receipts average \$20,000 or more as determined by the Illinois Department of Revenue:

- Form ST-556, Sales Tax Transaction Return
- Form ST-556-LSE, Transaction Return for Leases

For information or forms  
Visit our website at:  
[tax.illinois.gov](http://tax.illinois.gov)

Call us at:  
**1 800 732-8866** or  
**217 782-3336**

Call our TDD  
(telecommunications device  
for the deaf) at:  
**1 800 544-5304**

### What if I am required to file electronically and do not?

Under P.A. 102-1019, if you are required to file electronically and do not, the discount or retailer's allowance for timely filed and paid returns will be disallowed. These discounts include:

- 1.75 percent on Form ST-556
- 1.75 percent on Form ST-556-LSE

**Note:** Amended returns filed after January 1, 2023, will not cause a previously allowed discount or retailer's allowance to be removed.

### What if I am required to file electronically but cannot?

P.A. 102-1019 includes a provision for a waiver of the electronic filing requirement if you do not have internet access or demonstrate hardship to file electronically. Contact Taxpayer Assistance at **1800 732-8866** or **217 782-3336** to request a waiver form. Complete the waiver form, and mail it to the address listed on the form. The Department will notify you if the waiver request is approved or denied.

## How do I file electronically?

Currently, you can file Forms ST-556 and ST-556-LSE electronically for free by registering for and using MyTax Illinois, the Illinois Department of Revenue's online filing, payment, and account management system. Visit our website at [mytax.illinois.gov](https://mytax.illinois.gov) to register. You can also file Forms ST-556 and ST-556-LSE electronically using a direct file service through an outside vendor; please visit our webpage for more information about available [electronic filing, titling, and registration options](#).

## How do I request additional copies of blank paper ST-556 or ST-556-LSE returns?

After activating your account, you can utilize MyTax Illinois to obtain and print blank ST-556 or ST-556-LSE returns preprinted for each of your business locations. You can also contact our Central Registration Division at **217 785-3707** to request additional blank paper returns for each of your business locations.

**Note:** *Do not photocopy or otherwise duplicate a paper Form ST-556 or ST-556-LSE if you need additional returns.* Each return is printed with a unique transaction number that the Department uses to identify each transaction. Filing a photocopied return may cause delays in processing the return and may result in the Department assessing penalties and interest.