Illinois Department of Revenue

FY 2023-06
November 2022

informational
Bulletin

David Harris, Director

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

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

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

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

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.

For information or forms
Visit our website at:
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

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FY 2023-06 (N-11/22) Web only, One copy

Continued on Next Page

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** 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.