



How to Report Off-Site Sales on Form ST-556, Sales Tax Transaction Return, or Form ST-556-LSE, Transaction Return for Leases

The sale of an item at a temporary location other than your established places of business is referred to as an “off-site” sale (often called a “tent” sale). If you make an off-site sale, you must make changes to the information preprinted on your Form ST-556 or Form ST-556-LSE to ensure that the correct amount of tax is collected and paid.

We recommend that you verify the location of your off-site sale with the unit of local government where the off-site sale will occur. If the location of the off-site sale is different from the location preprinted on your return, you must follow the steps outlined below to make the needed changes.

Step 1: Write “Off-Site Sale” across the top of your return.

Step 2: Circle “TL” at the top of your return.

Step 3: Mark out anything preprinted in the taxable location number field (either your taxable location number or “N/A”). Find the taxable location number that matches the location of the off-site sale in our **Tax Rate Database**, available on our website at tax.illinois.gov. Some Illinois municipalities are located in more than one county, so please ensure that you also have selected the location showing the proper county. Write the taxable location number here.

Step 4: Mark out anything preprinted in the taxable location name field (either your taxable location name or “N/A”). If the sale took place inside a municipality, write the name of the municipality where the sale took place next to the taxable location name line. If the sale took place outside a municipality, write the name of the county where the sale took place. The municipality or county must correspond to the taxable location number you wrote when completing Step 3 above.

Step 5: If the sale took place within Madison or St. Clair County, write the name of the township next to the municipality or county name.

Step 6: If the tax rate listed for the location of the off-site sale is different from the one printed on your return, mark out the printed tax rate, and write the correct tax rate next to the tax line of your return.

The image shows Form ST-556 Sales Tax Transaction Return with several fields highlighted by numbered callouts:

- 1:** Points to the top right header area where "Off-Site Sale" should be written.
- 2:** Points to the "TL" (Taxable Location) field in the header.
- 3:** Points to the "Taxable location number" field.
- 4:** Points to the "Taxable location name" field.
- 5:** Points to the "Dealer's license no." field.
- 6:** Points to the "Tax" line (Line 3 X) in the tax calculation section.

Other visible fields include: Tax return no., Account ID, Purchaser's name and address, Item description (Vehicle, Watercraft, Aircraft, Trailer, Mobile Home), Date of delivery, and Total tax.

See Page 2 for an example of how to complete Form ST-556-LSE, as well as specific instructions about reporting certain sales to Chicago customers and for reporting sales within the Metro East Mass Transit District.

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The numbered steps on Page 1 also can be used to complete Form ST-556-LSE. See below for specific instructions on reporting certain sales to Chicago customers and for reporting sales within the Metro East Mass Transit District.

1 Illinois Department of Revenue
ST-556-LSE (N-01/15)
Transaction Return for Leases
 (For use with lease transactions for vehicles, watercraft, aircraft, trailers and mobile homes)

Rev 01 Form 965 Registration 400
 E S NS DP CA RT TL

2 Tax return no.: _____
 Account ID: _____
 Taxable location no.: _____
 Taxable location name: _____
 Dealer's license no.: _____

1 Enter the name, address, and Federal Employer Identification Number of the leasing company
 Name _____ FEIN _____
 Street _____ City _____ State _____ ZIP _____

2 Enter the name and address of the lessee
 Name(s) _____

E Other (Please specify) _____

7 Indicate how you determined your selling price. Check the box that indicates the amount entered in Section 8 Line 1.
 The selling price in Section 8 is: A the amount due at signing, plus the total amount of lease payments (see rules of eligibility in instructions), or
 B the actual selling price.

8 Enter the price, and figure the tax (Round to nearest dollar)

1 Selling price (If eligible, this is the amount due at signing, plus total lease payments. Otherwise, enter the actual selling price.)	1 _____
2 Total trade-in credit or value (Do <u>not</u> enter any amount on Line 2 if you checked Box A in Section 7 above.)	2 _____
3 Amount subject to tax (Line 1 - Line 2)	3 _____
4 Tax [Line 3 X 6 (Note: See instructions regarding sales from temporary locations.)]	4 _____
5 Use tax for certain districts. Do not report home rule use tax below.	
a. County _____	
b. City _____	
c. Township _____	
Total tax [Line 4 + Line 5]	6 _____
Sales tax allowance (if filed on time fl line 6 X 1.75% (.0175))	7 _____

Do you have Chicago customers? For all taxable sales made in Cook, DuPage, Kane, Lake, McHenry, or Will counties, if the buyer's address for titling or registration purposes is within Chicago, add 1.25% (.0125) Chicago Home Rule Use Tax to the tax rate on your return. Multiply the amount subject to tax on your return by the corrected tax rate.

Is the location of your off-site sale within the Metro East Mass Transit District (MED)? For all taxable sales made from locations within the MED portion of St. Clair County, an additional fee imposed by the MED is owed. The fee is 0.5 percent (0.005) of the total price, minus any trade-in, or \$20, whichever is less. This fee is owed even if the vehicle will be titled or registered outside the district. For a list of the townships/location codes included in the MED portion of St. Clair County, see ST-62, Locally Imposed Sales Taxes Administered by the Department of Revenue, or our **Tax Rate Database**, both of which are available on our website at tax.illinois.gov. If you owe this fee, you must include it in the amount that you enter on the net tax due line of your return.

Need help? Call us weekdays between 8:00 a.m. and 4:30 p.m. 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.