



Illinois Department of Revenue

Machine Readable File Guide for Illinois Cannabis Retailers' Occupation Tax

Address Rate File

The Illinois Ordinance Address Level File Format will be as follows:

<u>Field Name</u>	<u>Picture Type and Size</u>	<u>Description</u>
1. Location ID	PIC X(10)	Value "xxx-xxxx-x"
2. Location name	PIC X(25)	
3. County Name	PIC X(25)	
4. Address	PIC X(35)	
5. Rate Effective date	PIC X(08)	Value "CCYYMMDD"
6. Receipts General Merchandise High-Rate	PIC v99999	A 6.25% rate would be .06250
7. Receipts Food and Drug High-Rate	PIC v99999	A 6.25% rate would be .06250
8. Receipts Override Flag	PIC X	Value "Y" or "N"
9. Prior Rate Effective date	PIC X(08)	Value "CCYYMMDD"
10. Prior Rate End date	PIC X(08)	Value "CCYYMMDD"
11. Prior Receipts General Merchandise High-Rate	PIC v99999	A 6.25% rate would be .06250
12. Prior Receipts Food and Drug High-Rate	PIC v99999	A 6.25% rate would be .06250
13. Prior Receipts Over-ride flag	PIC X	Value "Y" or "N"

- The override flags will be set whenever a rate does not apply to the entire location.
 - As an example, the Metro East District rates are not applicable to every business in location 060-5000-2 (Madison) or 082-5000-9 (St. Clair). In this case, the high rate and low rate will be different and the over-ride flag will be set to "Y".
The high rate would only apply if the taxpayer were liable for Metro East District rates.
- Rate formats of v99999 would contain 06250 to represent a 6.250% tax (V06250).
- The file will be generated semiannually every January and July and available on IDOR's website for downloading.
- The file will contain the current rate as well as the previous rate for each specific location.