Substitute Form ST-1 Specifications

General Information

- Returns must be 11 inches high and 8.5 inches wide. Coupon must be 2.75 inches high and 8.5 inches wide.
- The scan line must be between .25 and .5 inches from the bottom edge of the form and be centered between the left and the right edge. Do not print any other information in the area to the right and the left of the scanline and within .25 inches above the scanline.
- Email five drafts for testing and review to REV.VendorForms@illinois.gov.

Specification Information

Form Content

(1) Software/ Forms Developer Identification Number (3 characters)
(2) Account ID
(3) Liability Period (See Note 1 below.)
(4) Location Code (Use one of the following: **SL** for Single Location/Single Site, **CL** for Changing Location, **ST-2** for Multi-Location/Multi-Site.
(5) Location Indicator - This code will either be an Illinois or non-Illinois code assigned by the Illinois Department of Revenue. Format is eight digits, ###-####-#.
(6) 1-D barcode - Font is "Free 3 of 9 Extended" size 30 pt./content is *IDOR ST-1*/Dimensions 1/2" high and no more than 2" wide (Note: If your form currently contains a 1-D barcode, do not update the content of the 1-D barcode at this time. It is a process under development.)

Scannable Coupon Content

(7) Business Name and Address

Scanline Content (Use font "OCR-A Standard," size 10 for the scanline.)

(8) Form Code (00201 for ST-1 filers and 92349 for ST-1/ST-2 filers - (Positions 1-5)
(9) Liability Period (mmyy) - (Positions 6-9) (See Note 1 below.)
(10) Developer Scanline Identification Number - (Postions 7-10) (See Note 2 below.)
(11) Form Code/Liability Period/Developer Scanline ID No. Check Digit - (Position 11) Space - (Position 12) (See Note 3 on the back side of this page.)
(12) Account ID - (Positions 16-23)

Note 1: The Liability Period field is determined as follows:

- Monthly returns contain two numbers for the month and the last two numbers of the year for the period that the return covers. For example, the January 2026 return would show 0126 in this field.
- Quarterly returns contain two numbers for the last month of the period and the last two numbers of the year for the period that the return covers. For example, the third quarter return (July, August, September) for 2025 would show 0925 in this field.
- Annual returns contain two numbers for the last month and the last two numbers of the year for the period that the return covers. For example, the annual return for 2025 would show 1225 in this field.

Note 2: For the ST-1 scanline, you will need to use a four digit identification number. To obtain your scanline identification number, please email REV.VendorForms@illinois.gov.

Printed by authority of the State of Illinois, electronic only, one copy.

Substitute Form ST-1 Specifications(continued)

Note 3: Form Code/Liability Period/Developer Scanline Identification Number Check Digit Formula

1. Beginning with the left most digit, multiply the first digit by 14, the next digit by 13, and so on, until all digits have a total.

   Example Form Code/Liabiltiy Period/PCID Number = 00201 01 24 1234

	0	**0**	**2**	**0**	**1**	**0**	**1**	**2**	**4**	**1**	**2**	**3**	**4**
X	**14**	**13**	**12**	**11**	**10**	**9**	**8**	**7**	**6**	**5**	**4**	**3**	**2**
=	**0**	**0**	**24**	**0**	**10**	**0**	**8**	**14**	**24**	**5**	**8**	**9**	**8**

2. Add the products together: **0 + 0 + 24 + 0 + 10 + 0 + 8 + 14 + 24 + 5 + 8 + 9 + 8 = 110**
3. Divide the sum by 11. If the remainder is 0 or 1, no subtraction is necessary and the remainder is the check digit. 110 divided by 11 = 10 with a remainder of 0.
4. If the remainder is greater than 1, subtract the remainder from 11 to obtain the check digit. If the remainder is 0, 0 is the check digit. In this example, the remainder is 0: **0 is the check digit.**

Illinois Department of Revenue
ST-1 Sales and Use Tax and E911 Surcharge Return

REV 10 FORM 002
E S ___/___/___
NS CA RC
<999-9999-9>
(4) (5)

Account ID: 1234-5678 **This form is for: January 2026**
(2) (3)

You must round your figures to whole dollars. (See instructions.)

Step 1: Alcoholic Liquor Purchases and Taxable Motor Fuel Receipts (See instructions.)

Report alcoholic liquor purchases (**Line A**) and taxable motor fuel receipts (**Line B**), if applicable. For motor fuel, include the total taxable motor fuel receipts reported on Lines 4a, 6a, 8a, 12a, and 14a. If you do not have alcoholic liquor purchases **or** taxable motor fuel receipts to report, go to Step 2.
Note: For alcoholic liquor purchases, distributors will also report your total purchases to us.

A Total dollar amount of alcoholic liquor purchased (invoiced and delivered) _____|____

B Total taxable motor fuel receipts from sales of motor fuel _____|____

Step 2: Figure Your Taxable Receipts

1 Total (gross) receipts (Include tax.) **1** _____|____

2 Deductions - **include tax collected** (From Schedule A, Line 32.) **2** _____|____

3 Taxable (net) receipts (Subtract Line 2 from Line 1.) **3** _____|____

Step 3: Tax on Receipts

Sales subject to Illinois sales tax

General merchandise
4a _____|____ x **<rate>** = **4b** _____|____

Drugs and medical appliances
5a _____|____ x **<rate>** = **5b** _____|____

Grocery
5c _____|____ x **<rate>** = **5d** _____|____

Sales subject to Illinois Use Tax collection

General merchandise
6a _____|____ x **0.0625** = **6b** _____|____

Drugs and medical appliances
7a _____|____ x **0.0100** = **7b** _____|____

Sales at prior rates

Receipts taxed at other rates
8a _____|____ x _____ = **8b** _____|____

9 Tax due on receipts (Add Lines 4b, 5b, 5d, 6b, 7b, and 8b.) **9** _____|____

Step 4: Retailers' Discount and Net Tax on Receipts

10 Retailers' discount - If qualified, multiply Line 9 by the applicable rate. (See instructions.) **10** _____|____

11 Net tax due on receipts (Subtract Line 10 from Line 9.) **11** _____|____

Step 5: Tax on Purchases

General merchandise
12a _____|____ x **<rate>** = **12b** _____|____

Drugs and medical appliances
13a _____|____ x **<rate>** = **13b** _____|____

Purchases at other rates
14a _____|____ **14b** _____|____

15 Tax due on purchases (Add Lines 12b, 13b, and 14b.) **15** _____|____

Step 6: Net Tax Due

16 Tax due from receipts and purchases (Add Lines 11 and 15.) **16** _____|____

16a Credit for tax paid prior to January 1, 2025, on items sold at retail at the end of a lease (See instructions.) **16a** _____|____

17 Prepaid sales tax (Attach PST-2 copy A.) **17** _____|____

18 Quarter-monthly (accelerated) payments **18** _____|____

19 Total prepayments (Add Lines 16a, 17, and 18.) **19** _____|____

20 Net tax due (Subtract Line 19 from Line 16.) **20** _____|____

Step 7: Payment Due

21 E911 Surcharge and ITAC Assessment (From Schedule B, Line 10.) **21** _____|____

22 Excess tax, surcharge, and assessment collected (See instructions.) **22** _____|____

23 Total tax, surcharge, and assessment due (Add Lines 20, 21, and 22.) ➔ **23**

24 Credit amount (See instructions.) **24** _____|____

25 Payment due (Subtract Line 24 from Line 23.) ➔ **25**

Step 8: Sign Below

Under penalties of perjury, I state that I have examined this return, and to the best of my knowledge, it is true, correct, and complete. The information in this return is taken from the records of the business for which it is filed.

_____ Phone _____ Date ___/___/___
Taxpayer

_____ Phone _____ Date ___/___/___
Preparer

ST-1 (R-01/26)

Test Inc. (7)
123 Street
Anywhere IL 12345-1234

ID 1234 (1)

(6)

Enter the amount you are paying
$ _____

Leave blank unless making a payment.

Make your payment to
ILLINOIS DEPARTMENT OF REVENUE
RETAILERS' OCCUPATION TAX
SPRINGFIELD IL 62736-0001

(8) (9) (10) (11) (12)
00201012412340 12345678

<Scan line must be centered on page and located not less than 0.375 or more than 0.5 inches from bottom of page.>

Account ID: (2) 1234-5678 **This form is for:** (3) January 2026

Schedule A — Deductions

Section 1: Taxes and miscellaneous deductions - If no Section 1 deductions, go to Section 2.

1	Taxes collected on general merchandise sales and service		1
2a	Taxes collected on drugs and medical appliances sales and service		2a
2b	Taxes collected on groceries		2b
3	E911 Surcharge and ITAC Assessment collected		3
4	Resale	•	4
5	Interstate commerce	•	5
6	Manufacturing machinery and equipment (MM&E) - Do *not* include deduction for graphic arts.	•	6
7	Farm machinery and equipment	•	7
8	Graphic arts machinery and equipment - Do *not* combine with deduction for MM&E on Line 6.	•	8
9	Supplemental Nutrition Assistance Program (SNAP - formerly called food stamps)	•	9
10	Enterprise zone or Data Center		
	a Sales of building materials	•	10a
	b Sales of items other than building materials	•	10b
11	High impact business		
	a Sales of building materials	•	11a
	b Sales of items other than building materials	•	11b
12	River Edge Redevelopment zone, REV Illinois, MICRO, Quantum Computing Campus sales of building materials	•	12
13	Exempt organizations	•	13
14	Uncollectible debt on which tax was previously paid	•	14
15	Sales of service - Identify here: _____		15
16	Other - Identify. (See instructions.) _____		16
17	Total Section 1 deductions. Add Lines 1 through 16.		17

Section 2: Motor fuel deductions - If no Section 2 deductions, go to Section 3.

	State motor fuel tax (See instructions.)	**Number of gallons/DGEs/GGEs**		**Rate**		
18	Gasoline	18a	x		=	18b
19	Gasohol, mid-range ethanol blends, and majority blended ethanol	19a	x		=	19b
20	Diesel (including biodiesel and biodiesel blends)	20a	x		=	20b
21	Dieselhol and other fuels at diesel rate	21a	x		=	21b
22	Liquefied natural gas and liquefied petroleum gas	22a	x		=	22b
23	Compressed natural gas and other fuels at gasoline rate	23a	x		=	23b

	Specific fuels sales tax exemption	**Receipts**		**Percentage**		
24	Biodiesel blend (no less than 1% but no more than 10% biodiesel)	24a	x	--% (.--)	=	24b
25	Diesel fuel >10% bio/renewable diesel (see ST-1 instructions)	25a	x	100% (1.00)	=	25b
26	100 percent biodiesel or renewable diesel	26a	x	100% (1.00)	=	26b
27	Gasohol (E15, not E10)	27a	x	10% (.10)	=	27b
28	Mid-range ethanol blends	28a	x	20% (.20)	=	28b
29	Majority blended ethanol fuel	29a	x	100% (1.00)	=	29b
30	Other motor fuel deductions _____					30
31	Total Section 2 deductions. Add Lines 18b through 30.					31

Section 3: Total deductions

32	Add Lines 17 and 31. Enter this amount on Step 2, Line 2 on the front page of this return.	32

Schedule B — E911 Surcharge and ITAC Assessment

Receipts from retail transactions of prepaid wireless telecommunications service

1	Enter receipts subject to E911 Surcharge and ITAC Assessment.	1

Figure your breakdown of retail transactions for Chicago locations

2	For Chicago locations	2a	x		=	2b
3	For Chicago locations at prior rates	3a	x		=	3b
4	Total for Chicago locations. Add Lines 2b and 3b.					4

Figure your breakdown of retail transactions for non-Chicago locations

5	For non-Chicago locations	5a	x		=	5b
6	For non-Chicago locations at prior rates	6a	x		=	6b
7	Total for non-Chicago locations. Add Lines 5b and 6b.					7

Figure your net E911 Surcharge and ITAC Assessment

8	Total E911 Surcharge and ITAC Assessment. Add Lines 4 and 7.	8
9	Discount - If you qualify, see instructions.	9
10	Subtract Line 9 from Line 8. Enter this amount on Step 7, Line 21.	10

This form is authorized as outlined under the tax or fee Act imposing the tax or fee for which this form is filed. Disclosure of this information is required. Failure to provide information may result in this form not being processed and may result in a penalty.