Illinois Department of Revenue
Illinois Forms Approval Program Form Specification

ST-2

- All forms must be 11 inches high and 8.5 inches wide.
- Forms should be mailed with the corresponding ST-1 return to:

  ILLINOIS DEPARTMENT OF REVENUE
  RETAILERS' OCCUPATION TAX
  SPRINGFIELD IL 62796-0001

- The location sequence number must follow the location code.
- The taxing district number must follow the location code and location sequence number for changing location (CL) accounts.
- The business name and address is required for each site of the ST-2 filer. The term "Temporary Sales Location" must be used for each location of a CL filer.
- Each ST-2 page must have totals for that page at the bottom.
- The ST-2 consists of the following:

Form Content

(1) Account Identification Number

(2) Liability Period

(3) Location Code and Check Digit (for each location)

(4) Location Sequence Number (for each location)

(5) Taxing District Number (for CL filers)

(6) Business Name and Address (for each location)

(7) Tax Rate (for each location)

(8) Software/Forms Developer Identification Number

Definitions and Explanations

Location Code: XXX-XXXX-X - this code will either be an Illinois or non-Illinois code assigned by IDOR.

Location Sequence Number: XXX - this code will be assigned by IDOR after site has been added to the account.

Taxing District Number: XXX - this code is specific to each taxing jurisdiction in IL.

Printed by authority of the State of Illinois - Electronic only, one copy

Illinois Department of Revenue

ST-2 Multiple Site Form

Attach to Form ST-1.

REV 02
FORM 009

Do not write above this line.

(1) Account ID: 1234-5678

(2) This form is for January 2026 (Reporting period)

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

(3) (4) (5)

Site where the taxable sales were made

Location code **XXX-XXXX-X-XXX-XXX**
Site name **Anybody's Plumbing and Heating** (6)
Site address
City, state, ZIP **1234 Anywhere, IL 12345-1234**

(7)

General merchandise
4a _____ X _____ (rate) = **4b** _____
Drugs and medical appliances
5a _____ X _____ (rate) = **5b** _____
Grocery
5c _____ X _____ (rate) = **5d** _____
Receipts taxed at other rates
8a _____ **8b** _____

Location code
Site name
Site address
City, state, ZIP

General merchandise
4a _____ X _____ (rate) = **4b** _____
Drugs and medical appliances
5a _____ X _____ (rate) = **5b** _____
Grocery
5c _____ X _____ (rate) = **5d** _____
Receipts taxed at other rates
8a _____ **8b** _____

Location code
Site name
Site address
City, state, ZIP

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4a _____ X _____ (rate) = **4b** _____
Drugs and medical appliances
5a _____ X _____ (rate) = **5b** _____
Grocery
5c _____ X _____ (rate) = **5d** _____
Receipts taxed at other rates
8a _____ **8b** _____

Location code
Site name
Site address
City, state, ZIP

General merchandise
4a _____ X _____ (rate) = **4b** _____
Drugs and medical appliances
5a _____ X _____ (rate) = **5b** _____
Grocery
5c _____ X _____ (rate) = **5d** _____
Receipts taxed at other rates
8a _____ **8b** _____

Page totals

4a _____ **4b** _____

5a _____ **5b** _____

5c _____ **5d** _____

8a _____ **8b** _____

(8)

ST-2 (R-01/26) **ID: 123**

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.