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Disclaimer Page 2

Preliminary Information Statement

All information in this presentation is subject to change. Please keep checking our website, tax.Illinois.gov, for any updates as this information can or will change.



2025 Individual Income Tax Updates

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IIT Basic Info

- The 2025 personal exemption amount is \$2,850.
- The original due date for filing your 2025 Form IL-1040 and paying any tax you owe is April 15, 2026. The extended due date for filing your return is October 15, 2026.
- Quarterly 2026 estimated payments can be made in four equal installments based upon 90 percent of the expected liability for year 2026 or 100 percent of the liability of year 2025 to avoid penalty if the payments are made timely.
 - Due Dates are
 - April 15, 2026
 - June 15, 2026
 - September 15, 2026
 - January 15, 2027

IIT Basic –Estimated Payments

You must make estimated income tax payments if you reasonably expect your tax liability for the year to exceed \$1,000 after subtracting your Illinois withholding, pass-through withholding payments, and tax credits for

- Income tax paid to other states,
- Education expenses,
- Illinois Earned Income Tax Credit,
- Child Tax Credit, and
- Schedule 1299-C, Income Tax Subtractions and Credits (for individuals).
- Illinois Property Tax paid,
- Volunteer Emergency Worker Credit,
- Pass-Through Entity Tax Credit,

You will likely need to make estimated payments if your income is either fully or partially exempt from Illinois withholding.

If you plan to file a joint income tax return, you must figure your estimated tax on your joint income.

IL-1040 Changes Page 1 of 2

Step 1 Changes

- The Year of Birth has been changed to Date of Birth.
 - This has also been changed on the IL-1040-X.

Step 1: Personal Information				
Enter personal information and Social Security numbers (SSN). You must provide the entire SSN(s) - no partial SSN.				
A Your first name and middle initial	Your last name	Date of birth	Your social security number	
Spouse's first name and middle initial	Spouse's last name	Spouse's date of birth	Spouse's social security number	
Mailing address (See inst. if foreign address)	Apartment number	City	State	Zip or postal code
Foreign nation if not US (do not abbreviate)	County (Illinois only)	Email address		
B Filing status: <input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately <input type="checkbox"/> Widowed <input type="checkbox"/> Head of household				

IL-1040 Changes Page 2 of 2

Step 12 Changes

- Wording has been changed on Line 42 regarding the insurance options on the IL-1040.

FROM LINE 30. THIS IS THE AMOUNT YOU OWE. SEE INSTRUCTIONS.

42 Check this box and include your email address in Step 1 if IDOR may share your income and other information from this return with the Department of Insurance in order to determine your eligibility for affordable health insurance coverage through Get Covered Illinois, the state's Health Insurance Marketplace. See instructions. Tell us who in your household needs health insurance:

Self Spouse Dependent(s)

Signature - Note: If this is a joint return, both you and your spouse must 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.

Sign Here	Your signature	Date (mm/dd/yyyy)	Spouse's signature	Date (mm/dd/yyyy)	Daytime phone number
Paid Preparer Use Only	Print/Type paid preparer's name		Paid preparer's signature	Date (mm/dd/yyyy)	<input type="checkbox"/> Check if self-employed
	Firm's name ►			Firm's FEIN ►	Paid Preparer's PTIN
Third Party Designee	Firm's address ►		Firm's phone ►		()
	Designee's name (please print)		Designee's phone number		<input type="checkbox"/> Check if the Department may discuss this return with the third party designee shown in this step.

Schedule M Changes

Line 18 Changes

- Wording has been changed from RESERVED to “Amounts included in an eligible resident’s federal AGI that is attributable to medical debt relief received by the taxpayer under the provisions of the Medical Debt Relief Act.”

Line 30 Changes

- Wording has been changed to “Repayments of educational loans made to eligible health care providers who agree to serve in designated shortage areas under the Underserved Health Care Provider Workforce Act.”

Schedule ICR Page 1 of 4

Volunteer Emergency Worker (VEW) credit.

For tax years beginning on or after January 1, 2023, and beginning prior to January 1, 2028, each individual who serves as a volunteer firefighter emergency worker or volunteer for Illinois Emergency Management Agency (IEMA) may apply for the credit.

The volunteer firefighter emergency worker must volunteer for a fire protection district for at least 9 months during the taxable year and does not receive compensation for their volunteer emergency work of more than \$5,000

The IEMA volunteer emergency worker must have volunteered with a county or municipal emergency services and disaster agency pursuant to the Illinois Emergency Management Agency Act for at least 100 hours.

This is a nonrefundable credit and can't be transferred or carried forward.

Schedule ICR Page 2 of 4

Volunteer Emergency Worker Credit Page 2 of 10



Definition of a Volunteer Emergency Worker

“Volunteer Emergency Worker” is defined as a person who serves as a member, other than on a fulltime career basis, of a fire department, fire protection district, or a fire protection association that has a Fire Department Identification Number issued by the Office of the State Fire Marshal and who does not serve as a member on a full-time career basis for another fire department, fire protection district, fire protection association, or governmental entity or is a volunteer of a county or municipal emergency services and disaster pursuant to the Illinois Emergency Management Agency (IEMA) Act.

For more information, please refer to
P.A. 103-0009 and P.A. 103-0592.

Schedule ICR Page 3 of 4

Volunteer Emergency Worker (VEW) credit.

To qualify, you must

- Have served as a volunteer emergency worker for at least 9 months during the taxable year.
- Have not received compensation for your services as a volunteer emergency worker of more than \$5,000 for the taxable year.
- Have volunteered with a county or municipal emergency services and disaster agency pursuant to the Illinois Emergency Management Agency Act for at least 100 hours if applying under IEMA.
- Submit a complete online application with IDOR. Application process will open early next year.
- Be one of the first 10,000 qualified applicants.

Schedule ICR Page 4 of 4

Helpful Reminders for the Volunteer Emergency Worker (VEW) credit.

- Fire Chief must submit all eligible volunteers to the State Fire Marshall, and local emergency service or disaster agency must submit all eligible volunteers to IEMA, who in turn will send IDOR a list that we will match up with everyone who applies through our portal for the VEW credit.
- When applying, the name must appear exactly as it appears on the OSFM portal or as reported to IEMA (*i.e.*, Timothy Smith on the OSFM portal must apply on IDOR as “Timothy Smith” and not “Tim Smith”).
- Taxpayer needs to plan on printing out the certificate.
- If they are a first-time filer with Illinois, they will still be able to apply online for the VEW credit. Plans are to use the Illinois Drivers License or State Identification Card.
- All correspondence will be done through email. If there are problems the Department will email the taxpayer, and any requested information must be submitted via email. Taxpayers will NOT be allowed to check on the status through the REV.VEWcredit@illinois.gov email address. This can be done on the VEW credit look up on MyTax Illinois.

Schedule E/EITC Page 1 of 5

Helpful Reminders for the Illinois EITC.

- If you qualify for Federal EITC start with line 6.
- Check the box in Step 4 Line 5 and follow the Instructions to complete Illinois Expanded EITC Worksheet if you
 - **did not** qualify for the federal EITC but **do** qualify for the Illinois EITC, **or**
 - received the federal EITC but have children that did not qualify federally because they have ITINs.
- Complete the EITC Qualifications Questionnaire on Page 4 **first**. This Questionnaire was taken from the federal Form 1040 Instructions for Line 27 and converted to see if you qualify for the Illinois EITC.
- The Illinois Expanded EITC Worksheet is used to calculate the federal earned income amount that will be the basis for the Illinois EITC and needs to be completed after the taxpayer completes the EITC Qualifications Questionnaire located in the instructions for the Schedule E/EITC.

Schedule E/EITC Page 2 of 5

Helpful Reminders for the Illinois EITC.

In general, if you qualified for the federal EITC, you also qualify for the Illinois EITC. For tax year 2023 and after, Illinois expanded the qualifications for the Illinois EITC beyond the federal qualifications. You may now be able to claim the Illinois EITC if you meet all the federal qualifications, except that you (or your spouse, if married):

- file using an IRS-issued Individual Taxpayer Identification Number (ITIN) and/or
- were age 18-24 or 65 and older as of the last day of the tax year and had no qualifying child(ren) during the tax year.

Schedule E/EITC Page 3 of 5

Do I qualify for Illinois Earned Income Tax Credit?

You must:

- Have earned income under the amounts shown in Table 1 based upon filing status and number of qualifying children.

Table 1 Federal EITC Income Limits

Qualifying Children Claimed	Filing as Single, Head of Household, or Widowed	Filing as Married Filing Jointly
Zero	\$19,104	\$26,214
One	\$50,434	\$57,554
Two	\$57,310	\$64,430
Three	\$61,555	\$68,675

Schedule E/EITC Page 4 of 5

What must I attach to Form IL-1040 to claim the Illinois EITC?

If you enter an amount on Form IL-1040, Line 29, you must attach to your Form IL-1040, a completed Schedule IL-E/EITC, a copy of page 1 and 2 and Schedule 1 of your federal Form 1040 or 1040-SR, and any other required documentation listed in the “Step-by-Step Instructions” of this schedule.

Note: We will review the EITC you claim and, if necessary, we may ask you to provide additional information to verify your credits. If you fraudulently claim the Illinois EITC, you may not be allowed to claim the credit for up to ten years. You also may have to pay penalties.

Schedule E/EITC Page 5 of 5



Child Tax Credit

Starting in tax year 2024, the taxpayer was allowed to claim an Illinois Child Tax Credit. If you qualify for the Illinois EITC and have at least one child that is your dependent and under the age of 12 years old as of the last day of the tax year, you qualify for the Illinois Child Tax Credit. This credit will be claimed on the Schedule E/EITC by completing Step 5 Lines 10, 11 and 12. The credit amount for 2025 tax year will be 40 percent of your Illinois Earned Income Tax Credit and will carry from the Schedule E/EITC to Line 30 of the IL-1040. This is a refundable credit just like the EITC.

Illinois Gives Page 1 of 1

Effective for tax years ending on or after December 31, 2025, the Illinois Gives Tax Credit Act creates an income tax credit for taxpayers who make a qualified contribution to a permanent endowment fund during the taxable year. The endowment funds provide charitable grants exclusively for the benefit of residents of the State or charities and charitable projects located in the State. (35 ILCS 60/170) Eligible endowment funds must be held by Qualified Community Foundations (QCFs) who must be approved by the Illinois Department of Revenue (IDOR) before accepting contributions eligible for income tax credits or issuing Certificates of Receipts (CORs) to donors.

What benefits are received by taxpayers for making a qualified contribution?

Beginning with tax years ending on or after December 31, 2025, Illinois taxpayers who are approved to participate in the Illinois Gives Tax Credit Program can claim a state income tax credit in the amount of 25 percent of their total qualified contributions made to one or more permanent endowment funds held by QCFs during a taxable year. Income tax credits cannot exceed \$100,000 per taxpayer, per year.

For more information see FY Bulletin FY 2025-14 or our website at www.tax.illinois.gov



Amnesty

Amnesty Information

The Department of Revenue held an Amnesty period from October 1, 2025, through November 17, 2025, for tax periods beginning after June 30, 2018, and before July 1, 2024. To qualify for amnesty a taxpayer must have paid all outstanding eligible tax liabilities and filed all eligible returns to have eligible penalties and interest waived on taxes paid in full during the amnesty period.

If all eligible tax wasn't paid during the amnesty period or all eligible returns filed and paid during the amnesty period, then penalties and interest will not be waived.



2025 Withholding Income Tax Updates

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2024 WIT Forms without major changes

IL-941
IL-941-X
IL-501
Schedule WC
700-T



Second Levels



New WIT Credits

In accordance with Public Act 102-0669, the Reimagining Energy and Vehicles (REV) Illinois tax credit was created and is effective as a withholding income tax credit for tax years beginning on or after January 1, 2025.

Note: Only the portion of the REV Illinois tax credit that is calculated based on the incremental income tax attributable to new employees and retained employees may be claimed against withholding tax obligation.

In accordance with Public Act 103-0592, the following withholding income tax credits were created and are effective for tax years beginning on or after January 1, 2025:

- the Live Theater Production tax credit and
- the Local Journalism Sustainability tax credit.

Notice code: WC

We have found problems with your Form IL-941, Illinois Withholding Income Tax Return.

- We require additional information to support your Minimum Wage Credit and as a result, we have reduced the amount of Minimum Wage Credit you claimed on Line 3 of your Form IL-941 to \$0.

You may use MyTax Illinois, available at mytax.illinois.gov, to review your account. See the Schedule WC-I, Withholding Income Tax Credits Information, for additional information on how to calculate and report the minimum wage credit.

If you disagree with our changes, you must provide any necessary documentation to support your figures. You may provide this support by responding to this letter through your MyTax Illinois account or by mailing the documentation with a copy of this notice.

Remember: Intentionally submitting false information is a crime under Section 1301 of the Illinois Income Tax Act.



2025 Business Income Tax Updates

Wages Paid to Returning Citizens credit

- MyTax new component

PA 104-0006

- Created the Advancing Innovative Manufacturing for Illinois Tax Credit; code 5440
- Changes to DECO administration
 - Quantum computing campuses
 - Rev Illinois Act
 - Apprenticeship education expense credit
 - EDGE
 - Illinois Enterprise Zone Act

2025 B1T schedules without major changes

- | | |
|----------------------|------------------|
| Schedule INS | Schedule 1299-D |
| Schedule INL | Schedule 4255 |
| Schedule F (1120-ST) | Schedule K-1-P-3 |
| Schedule F (1065) | Schedule K-1-P-4 |
| Schedule F (1041) | Schedule K-1-T |
| IL-56 | Schedule K-1-T-3 |
| IL-1000-E | Schedule UB/INS |
| IL-4644 | Schedule NLD |
| IL-477 | Schedule UB/NLD |
| Schedule 1299-A | |
| Schedule 1299-B | |

Finnigan vs. Joyce rule

Removal of interest and royalty safe harbor deductions

GILTI subtraction set at 50%

Loss and gains from PTE shares

Effective for tax years ending on or after December 31, 2025, Illinois unitary taxpayers must follow the Finnigan method of apportionment when calculating their apportionment factor on Illinois Schedule UB.

What is the Finnigan method of apportionment?

Under the Finnigan method of apportionment, a unitary group of corporations is determined to be taxable in a state if any member of the unitary group is subject to tax in that state. The unitary corporation would calculate their apportionment by dividing the combined Illinois sales of the members (numerator) by the total combined sales of the unitary business group everywhere (denominator). Throwback sales included in the numerator would only include sales to a destination in which none of the unitary members have nexus in that destination.

Note: For tax years ending on or after December 31, 2025, Schedule UB and the Subgroup Schedule was reformatted for more efficient processing.

Step 2: Figure your addition modifications Note: All taxpayers may complete this section.

3a	Amount of interest paid to each affiliated company.	3a	_____	◊	_____	◊	_____	◊	If you have more affiliated companies to report than space provided, complete and attach additional Schedules 80/20. Report the totals in column D of the last additional Schedule only.
b	Interest exempt from the amount on Line 3a.	3b	_____	◊	_____	◊	_____	◊	
c	Subtract Line 3b from 3a.	3c	_____	_____	_____	_____	_____	◊	
4	Amount of dividends received from each affiliated company.	4	_____	◊	_____	◊	_____	◊	
5	Subtract Line 4 from Line 3c. If negative, enter zero here and the result as a positive amount on Line 7.	5	_____	_____	_____	_____	_____	◊	5
6a	Intangible expenses paid to each affiliated company.	6a	_____	◊	_____	◊	_____	◊	
b	Intangible expenses amount on Line 6a exempt from add-back.	6b	_____	◊	_____	◊	_____	◊	
Check the boxes on Line 6c to identify the reasons the amount on Line 6b is exempt from add-back. You may check multiple boxes. See instructions.									
c	Foreign company or state Paid to unrelated party No principal purpose Add-back unreasonable Alternative apportionment		_____	◊	_____	◊	_____	◊	
d	Subtract Line 6b from 6a.	6d	_____	_____	_____	_____	_____	◊	
7	Any excess of dividends received from each affiliated company on Line 4 over the interest expense addition on Line 3c.	7	_____	_____	_____	_____	_____	◊	
8	Subtract Line 7 from Line 6d. If negative, enter zero.	8	_____	_____	_____	_____	_____	◊	8
9	Total addition modifications Add Lines 5 and 8.	9	_____	_____	_____	_____	_____	◊	9
Enter the amount here. See instructions.									

Non-Business income

(4) Pass-through entities. Gains and losses from sales or exchanges of shares in a Subchapter S corporation or from an interest in a partnership, other than an investment partnership as defined in paragraph (11.5) of subsection (a) of Section 1501, are allocable to this State if the pass-through entity is taxable in this State, and those gains and losses shall be allocated in proportion to the average of the pass-through entity's Illinois apportionment factor computed under Section 304 in the year of the sale or exchange and the 2 tax years immediately preceding the year of the sale or exchange. If the pass-through entity was not in existence during both of the preceding 2 years, then only the years in which the pass-through entity was in existence shall be considered when computing the average.

Business income

(a-5) in the case of the sale or exchange of shares in a Subchapter S corporation or an interest in a partnership, other than an investment partnership as defined in paragraph (11.5) of subsection (a) of Section 1501, the Subchapter S corporation or partnership was taxable in this State; for purposes of this subparagraph, the amount attributable to this State shall be determined in proportion to the average of the pass-through entity's Illinois apportionment factor computed under this Section in the year of the sale or exchange and the 2 tax years immediately preceding the year of the sale or exchange; if the pass-through entity was not in existence during both of the preceding 2 years, then only the years in which the pass-through entity was in existence shall be considered when computing the average; or

- The money received from sales or exchanges of shares in a PTE is taxable if:

Partnership (PTE)



- The money is apportioned using the PTE's average apportionment factors from the last 3 years.

$$\frac{\text{Year 1} + \text{Year 2} + \text{Year 3}}{3} = 65\% \times \begin{array}{c} \text{From shares} \\ \text{\$} \end{array}$$

The equation shows the calculation of an average apportionment factor. The numerator is the sum of three percentages: 60%, 65%, and 70%. The denominator is 3, representing the number of years. The result is 65%, which is then multiplied by a green dollar sign icon with the text "From shares" below it.

Individual gains or exchanges

- Claims the money as capital gains on Line 7 of federal 1040 and carried to IL-1040 Line 1.
- For CR purposes, money is reported on Line 7. (Must subtract the apportioned amount from the entire amount to calculate Column B)
- For NR purposes, the money is reported on Line 11. (The apportioned amount to be entered in Column B)
- Must obtain PTE's apportionment factors for last three years to be able to calculate the NR or CR correctly.

Step 2: Income

- 1 Federal adjusted gross income from your federal Form 1040 or 1040-SR, Line 11.
- 2 Federally tax-exempt interest and dividend income from your federal Form 1040 or 1040-SR, Line 2a.
- 3 Other additions. **Attach** Sch. M.
- 4 **Total income.** Add Lines 1 through 3.

(Whole dollar amounts only)

1	Line 1	.00
2		.00
3		.00
4		.00

Staple W-2 and 1099 forms here

Step 3: Base Income

- 5 Social Security benefits and certain retirement plan income if included in Line 1. (generally on fed. Forms 1040/1040-SR, Lines 4b, 5b, and 6b) **Attach** fed. Form 1040/1040-SR
- 6 Illinois Income Tax overpayment included in federal Form 1040 or 1040-SR, Schedule 1, Ln. 1.
- 7 Other subtractions. **Attach** Sch. M.
- 8 Add Lines 5, 6, and 7. This is the total of your subtractions.
- 9 **Illinois base income.** Subtract Line 8 from Line 4.

5	.00
6	.00
7	.00
8	.00
9	.00

Step 4: Exemptions - See instructions for income limitations

- 10 a Enter the exemption amount for yourself and your spouse. **See instructions.**
- b **Check** if 65 or older: You + Spouse # of checkboxes **X** \$1,000 =
- c **Check** if legally blind: You + Spouse # of checkboxes **X** \$1,000 =
- d If you are claiming dependents, enter the amount from Schedule IL-E/EITC, Step 2, Line 1. **Attach** Sch. IL-E/EITC.

a	.00
b	.00
c	.00
d	.00
10	.00

Exemption allowance. Add Lines 10a through 10d.

CR and NR (IL-1040)



Schedule CR

Step 2: Figure the Illinois and non-Illinois portions of your federal adjusted gross income



Illinois residents: In Column A of each line, except Line 15, enter the amounts exactly as reported on the corresponding line of your federal income tax return.

Part-year residents: In Column A of each line, enter the amounts as reported on the equivalent line of your Schedule NR, Column B.

Read the instructions before completing this step.

- Income**
- 1 Wages, salaries, tips, etc. (federal Form 1040 or 1040-SR, Line 1z)
 - 2 Taxable interest (federal Form 1040 or 1040-SR, Line 2b)
 - 3 Ordinary dividends (federal Form 1040 or 1040-SR, Line 3b)
 - 4 Taxable refunds, credits, or offsets of state and local income taxes (federal Form 1040 or 1040-SR, Schedule 1, Line 1)
 - 5 Alimony received (federal Form 1040 or 1040-SR, Schedule 1, Line 2a)
 - 6 Business income or loss (federal Form 1040 or 1040-SR, Schedule 1, Line 3)
 - 7 Capital gain or loss (federal Form 1040 or 1040-SR, Line 7)
 - 8 Other gains or losses (federal Form 1040 or 1040-SR, Schedule 1, Line 4)
 - 9 Taxable IRA distributions (federal Form 1040 or 1040-SR, Line 4b)
 - 10 Pensions and annuities (federal Forms 1040 or 1040-SR, Line 5b)
 - 11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (federal Form 1040 or 1040-SR, Schedule 1, Line 5)
 - 12 Farm income or loss (federal Form 1040 or 1040-SR, Schedule 1, Line 6)
 - 13 Unemployment compensation (federal Form 1040 or 1040-SR, Schedule 1, Line 7)
 - 14 Taxable Social Security benefits (federal Form 1040 or 1040-SR, Line 6b)
 - 15 Other income. **See instructions.** (federal Form 1040 or 1040-SR, Schedule 1, Line 9)
Identify each item. _____
 - 16 Add Columns A and B, Lines 1 through 15.

	Column A Total (Whole dollars only)	Column B Illinois Portion (Dollars only)
1	_____	_____
2	_____	_____
3	_____	_____
4	_____	_____
5	_____	_____
6	_____	_____
7	_____	_____
8	_____	_____
9	_____	_____
10	_____	_____
11	_____	_____
12	_____	_____
13	_____	_____
14	_____	_____
15	_____	_____
16	_____	_____

PTE
gains
and
losses

Line 7

Schedule NR

Step 3: Figure the Illinois portion of your federal adjusted gross income

Enter the amounts from your federal return in Column A. Before completing Column B, read the Column B instructions.

- 5 Wages, salaries, tips, etc. (federal Form 1040 or 1040-SR, Line 1z)
- 6 Taxable interest (federal Form 1040 or 1040-SR, Line 2b)
- 7 Ordinary dividends (federal Form 1040 or 1040-SR, Line 3b)
- 8 Taxable refunds, credits, or offsets of state and local income taxes (federal Form 1040 or 1040-SR, Schedule 1, Line 1)
- 9 Alimony received (federal Form 1040 or 1040-SR, Schedule 1, Line 2a)
- 10 Business income or loss (federal Form 1040 or 1040-SR, Schedule 1, Line 3)
- 11 Capital gain or loss (federal Form 1040 or 1040-SR, Line 7)
- 12 Other gains or losses (federal Form 1040 or 1040-SR, Schedule 1, Line 4)
- 13 Taxable IRA distributions (federal Form 1040 or 1040-SR, Line 4b)
- 14 Pensions and annuities (federal Form 1040 or 1040-SR, Line 5b)
- 15 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (federal Form 1040 or 1040-SR, Schedule 1, Line 5)
- 16 Farm income or loss (federal Form 1040 or 1040-SR, Schedule 1, Line 6)
- 17 Unemployment compensation (federal Form 1040 or 1040-SR, Schedule 1, Line 7)
- 18 Taxable Social Security benefits (federal Form 1040 or 1040-SR, Line 6b)
- 19 Other income. See instructions. (federal Form 1040 or 1040-SR, Schedule 1, Line 9)
Include winnings from the **Illinois State Lottery** as Illinois income in Column B. 19 _____
- 20 Add Column B, Lines 5 through 19. This is the Illinois portion of your federal total income. 20 _____

Continue with Step 3 on Page 2 →

PTE
gains
and
losses

Line 11

Corporation gains or exchanges

- The corporation claims the money on federal 1120 Line 8 and includes it on IL-1120 Line 1. Then the corporation must determine whether the money is considered business income or non-business income.
- For Business Income, the Corporation will use the apportionment calculation to determine how much to include in the numerator of their apportionment factor (Line 29).
- For Non-Business Income, the Corporation will enter the amount on Schedule NB (and use the apportionment calculation to determine how much to enter onto column B of Schedule NB for addback).
- Must obtain PTE's apportionment factors for last three years to be able to calculate the apportioned amount correctly.

 STOP	A If the amount on Line 23 is derived inside Illinois only, check this box and enter the amount from Step 3, Line 23 on Step 5, Line 35. You may not complete Step 4. (You must leave Step 4, Lines 24 through 34 blank.) <u>Note</u> If you are a unitary filer, do not check this box. Check the box on Line 23 and complete Step 4.	
	B If any portion of the amount on Line 23 is derived outside Illinois, or you complete <u>all</u> lines of Step 4. (Do not leave Lines 28 through 30 blank.) See instructions.	
Step 4: Figure your income allocable to Illinois (Complete only if you checked the box above.)		
24 Nonbusiness income or loss. Attach Schedule NB.	24 _____	•00
25 Business income or loss included in Line 23 from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates. See instructions.	25 _____	•00
26 Add Lines 24 and 25.	26 _____	•00
27 Business income or loss. Subtract Line 26 from Line 23.	27 _____	•00
28 Total sales everywhere. This amount cannot be negative.	28 _____	•00
29 Total sales inside Illinois. This amount cannot be negative.	29 _____	Line 29
30 Apportionment Factor. Divide Line 29 by Line 28. Round to six decimal places.	30 _____	•00
31 Business income or loss apportionable to Illinois. Multiply Line 27 by Line 30.	31 _____	•00
32 Nonbusiness income or loss allocable to Illinois. Attach Schedule NB.	32 _____	•00
33 Business income or loss apportionable to Illinois from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates. See instructions.	33 _____	•00
34 Base income or loss allocable to Illinois. Add Lines 31 through 33.	34 _____	•00

Schedule NB

Read the instructions before completing this form.

		Column A Total everywhere	Column B Allocable to Illinois
1	Interest*	1	
2	Dividends*	2	
3	Rental income	3	
4	Patent royalties	4	
5	Copyright royalties	5	
6	Other royalty income	6	
7	Capital gain (loss) from real property	7	
8	Capital gain (loss) from tangible personal property	8	
9	Intangible personal property		
a	Capital gain (loss) from intangible personal property other than from sales or exchanges of shares or interests in pass-through entities	9a	
b	Capital gain (loss) from sales or exchanges of shares or interests in pass-through entities (see instructions)	9b	
	Add Lines 9a and 9b.	9	
10	Other (specify) _____	10	
11	Recaptured business expense (see instructions). Note: You must complete the apportionment factor worksheet below to get the correct figure for Column B.	11	
12	Totals. Add Lines 1 through 8 and Lines 9 through 11 for each column.	12	

What's New?

- A new step, Step 8, Your partner's share of retirement payments, has been added to Schedule K-1-P.

Step 8: Your partner's share of retirement payments

58 Retirement payments made directly to retired partners.
See instructions.

A	B
Partner's share	Partner's share allocated to Illinois
58 _____	_____

Schedule K-1-P(1) Schedule K-1-T(1)

What's New?

For tax years ending on or after June 16, 2025, gains and losses from sales or exchanges of shares in Subchapter S corporations or from interest in partnerships, other than investment partnerships, are allocable to Illinois if the pass-through entity (PTE) is taxable in Illinois. The member's share of gains and losses from sales or exchanges of shares in PTE are reported to the member on Line 19.

Gains and losses from sales or exchanges of real or tangible personal property are in Illinois if the property is located in Illinois at the time of the sale or exchange. Gains or losses from the sale or exchange of intangible personal property are allocable to the state of residence or commercial domicile of the partner or shareholder. Gains and losses from sales or exchanges of shares in pass-through entities are allocable to Illinois if the pass-through entity is taxable in Illinois and those gains and losses shall be allocated in proportion to the average of the pass-through entity's Illinois apportionment factor computed on the return in the year of the sale or exchange and the two tax years immediately preceding the year of the sale or exchange. If the pass-through entity was not in existence during both of the preceding two years, then only the years in which the pass-through entity was in existence shall be considered when computing the average.

Trust gains or exchanges

- Claims the money as capital gains on Line 4 of federal 1041 and carried to IL-1041 Line 1.
- For CR purposes, the money is reported on Line 4. (Must subtract the apportioned amount from the entire amount to calculate Column B)
- For NR purposes, the money is reported on Line 4 (The apportioned amount to be entered in Column B). The apportioned amount must also be included when calculating the numerator (Step 6, Line 2 of the NR).
- Must obtain PTE's apportionment factors for last three years to be able to calculate the NR or CR correctly.
- If distributing the money to a beneficiary, the amount would be multiplied by the beneficiary's share and reported as capital gains on intangible personal prop on K-1-T, Line 17 for distribution.
- Money distributed is not used when calculating Pass-through withholding on K-1-T(3).

Step 2: Figure your income or loss

- 1 Federal taxable income from federal Form 1041, Line 23.
- 2 Federal net operating loss deduction from federal Form 1041, Line 15b. This amount cannot be negative.
- 3 Taxable income of ESBT, if required. See instructions.
- 4 Exemption claimed on federal Form 1041, Line 21.
- 5 Illinois income and replacement tax and surcharge deducted in arriving at Line 1.
- 6 State, municipal, and other interest income excluded from Line 1.
- 7 Illinois Special Depreciation addition. **Attach** Form IL-4562.
- 8 Related-Party Expenses addition. **Attach** Schedule 80/20.
- 9 Distributive share of additions. **Attach** Schedule(s) K-1-P or K-1-T.
- 10 Other additions. **Attach** Illinois Schedule M (for businesses).
- 11 Add Column B, Lines 1 through 10b. This amount is your income or loss.

Attach your payment and Form IL-1041-V where:

Report Column A, Lines 5a through 10a, on Schedule K-1-T, Step 5.

A Beneficiaries (Whole dollars only)	B Fiduciary (Whole dollars only)
Line 1	.00
2	.00
3	.00
5a	.00
6a	.00
7a	.00
8a	.00
9a	.00
10a	.00
11	.00

 PTE gains
and
losses

Schedule CR

Step 1: Provide the following information

Enter your name as shown on your Form IL-1041.

Enter your federal employer identification number (FEIN).

Step 2: Figure the non-Illinois portions of your federal taxable income

	A Federal Form 1041	B Fiduciary's Share	C Non-Illinois Portion
1 Interest income	1a .00	1b .00	1c .00
2 Dividends	2a .00	2b .00	2c .00
3 Business income or loss	3a .00	3b .00	3c .00
4 Gain or loss on sales and exchanges	4a .00		Line 4 .00
5 Net rent and royalty income or loss	5a .00	5b .00	5c .00
6 Income or loss from partnerships and subchapter S corps	6a .00	6b .00	6c .00
7 Income or loss from trusts and estates	7a .00	7b .00	7c .00
8 Real Estate Mortgage Investment Conduits (REMIC)	8a .00	8b .00	8c .00
9 Net farm income or loss	9a .00		9c .00
10 Business property gain or loss	10a .00		10c .00
11 Other income or loss	11a .00		12 .00
12 Total income or loss. Add Column C, Lines 1 through 11.			
13 Interest	13a .00	13b .00	13c .00
14 Taxes	14a .00	14b .00	14c .00
15 Fiduciary fees	15a .00	15b .00	15c .00
16 Charitable deduction	16a .00	16b .00	16c .00
17 Attorney, accountant, and preparer fees	17a .00	17b .00	17c .00
18 Other deductions (including taxes)	18a .00	18b .00	18c .00
19 Federal estate tax/Qualified business income deduction.	19a .00	19b .00	19c .00
20 Exemption		20b .00	20c .00
21 Add Column C, Lines 14 through 19.			21 .00
22 Enter your federal taxable income or loss from federal Form 1041, Line 23.	22 .00		
23 Subtract Line 21 from Line 12.	23 .00		
This is the non-Illinois portion of your federal taxable income or loss.			

PTE
gains
and
losses

IL-1041 Schedule CR (R-12/24)

This form is authorized as outlined by the Illinois Income Tax Act. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty.

Page 1 of 3

Schedule NR

Step 3: Figure the Illinois portion of your federal taxable income

See instructions for Columns A, B, and C for each line item.

Check the box if you are making the
Business Income Election. See instructions.

- 1 Interest income
- 2 Dividends
- 3 Business income or loss
- 4 Gain or loss on sales and exchanges
- 5 Net rent and royalty income
- 6 Income from partnerships and subchapter S corps
- 7 Income from trusts and estates
- 8 Real Estate Mortgage Investment Conduits (REMIC)
- 9 Net farm income or loss
- 10 Business property
- 11 Other income
- 12 Total income. Add Lines 1 through 11.

A Federal Form 1041	B Fiduciary's Share	C Illinois Portion
1a .00	1b .00	1c .00
2a .00	2b .00	2c .00
3a .00	3b .00	3c .00
4a .00		Line 4 .00
5a .00	5b .00	5c .00
6a .00	6b .00	6c .00
7a .00	7b .00	7c .00
8a .00		8c .00
9a .00	9b .00	9c .00
10a .00	10b .00	10c .00
11a .00	11b .00	11c .00
12a .00	12b .00	12c .00

Line 4

PTE
gains
and
losses

Step 6: Figure your business income apportionment factor

- 1 Total sales everywhere. This amount cannot be negative.
- 2 Total sales inside Illinois. This amount cannot be negative.
- 3 Divide Line 2 by Line 1. (Round to six decimal places.) This is your apportionment factor.

1 .00
2 .00
3 .00

The partnership claims the money on federal Schedule B (which is then reported on Schedule K of the U.S. 1065) and includes it on IL-1065 Line 1. Then the partnership must determine whether the money is considered business income or non-business income.

- For Business Income, the partnership will use the apportionment calculation to determine how much to include in the numerator of their apportionment factor (Line 41).
- For Non-Business Income, the partnership will enter the amount on Schedule NB (and use the apportionment calculation to determine how much to enter onto column B of Sched. NB for addback).
- Must obtain PTE's apportionment factors for last three years to be able to calculate the apportioned amount correctly.

Schedule.

▼ **Step 2: Figure your ordinary income or loss**

- 1 Ordinary income or loss, or equivalent from federal Schedule K.
- 2 Net income or loss from all rental real estate activities.
- 3 Net income or loss from other rental activities.
- 4 Portfolio income or loss.
- 5 Net IRC Section 1231 gain or loss.
- 6 All other items of income or loss that were not included in the computation of income or loss on Page 1 of federal Form 1065. See instructions. Identify: _____
- 7 Add Lines 1 through 6. This is your ordinary income or loss.

ment and Form IL-1065-V here.

(Whole dollars only)

1	Line 1	.00
2		.00
3		.00
4		.00
5		.00
6		.00
7		.00

 PTE gains
and losses


A If the amount on Line 35 is derived inside Illinois only, check this box and enter the amount from Step 5, Line 35 on Step 7, Line 47. You may not complete Step 6. (You must leave Step 6, Lines 36 through 46 blank.)

Note → If you are a unitary filer, do not check this box. Check the box on Line B and complete Step 6.

B If any portion of the amount on Line 35 is derived outside Illinois, or you are a unitary filer, do not check this box and complete all lines of Step 6. (Do not leave Lines 40 through 42 blank.)

Step 6: Figure your income allocable to Illinois (Complete only if you checked the box above.)

36 Nonbusiness income or loss. **Attach Schedule NB.**

37 Business income or loss included in Line 35 from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates. See instructions.

38 Add Lines 36 and 37.

39 Business income or loss. Subtract Line 38 from Line 35.

40 Total sales everywhere. This amount cannot be negative.

41 Total sales inside Illinois. This amount cannot be negative.

42 Apportionment factor. Divide Line 41 by Line 40. Round to six decimal places. 42 _____.

43 Business income or loss apportionable to Illinois. Multiply Line 39 by Line 42.

44 Nonbusiness income or loss allocable to Illinois. **Attach Schedule NB.**

45 Business income or loss apportionable to Illinois from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates. See instructions.

46 **Base income or loss allocable to Illinois.** Add Lines 43 through 45.

 Business
Income

36	.00
----	-----

37	.00
----	-----

38	.00
----	-----

39	.00
----	-----

40	.00
----	-----

41	.00
----	-----

Line 41	.00
---------	-----

43	.00
----	-----

44	.00
----	-----

45	.00
----	-----

46	.00
----	-----

- When distributing the gains or losses to its partners, the amount would be multiplied by the partner's share and reported on the K-1-P.
- If the money was considered business income, the partnership will distribute the partner's amount as capital gains in Step 4 (Line 26 or 27).
 - If the money was considered non-business income, the partnership will distribute the partner's amount as intangible personal property in Step 3 (Line 18).
- Money distributed is not used when calculating Pass-through withholding on K-1-P(3) or Investment Partnership withholding on K-1-P(4).

Schedule K-1-P

Capital Gains / Losses

Step 3: Figure your partner's or shareholder's share of your nonbusiness income or loss

	A Member's share (See instructions.)	B Member's share allocable to Illinois
10 Interest	10 _____	_____
11 Dividends	11 _____	_____
12 Rental income	12 _____	_____
13 Patent royalties	13 _____	_____
14 Copyright royalties	14 _____	_____
15 Other royalty income	15 _____	_____
16 Capital gain or loss from real property	16 _____	_____
17 Capital gain or loss from tangible personal property	17 _____	_____
18 Capital gain or loss from intangible personal property	18 _____	_____
19 Other income and expense _____ Specify	19 _____	_____

Step 4: Figure your partner's or shareholder's share of your business income or loss

	A Member's share from federal Schedule K-1, less nonbusiness income	B Member's share apportioned to Illinois
20 Ordinary income or loss from trade or business activity	20 _____	_____
21 Net income or loss from rental real estate activities	21 _____	_____
22 Net income or loss from other rental activities	22 _____	_____
23 Interest	23 _____	_____
24 Dividends	24 _____	_____
25 Royalties	25 _____	_____
26 Net short-term capital gain or loss	26 _____	_____
27 Net long-term capital gain or loss. Total for year.	27 _____	_____
28 Unrecaptured Section 1250 gain	28 _____	_____
29 Guaranteed payments to partner (federal Form 1065 only)	29 _____	_____
30 Net Section 1231 gain or loss (other than casualty or theft). Total for year.	30 _____	_____
31 Other income and expense _____	31 _____	_____

Line 26 or 27

Schedule J

	A Enter the following amounts from **Federal Schedule C: (Federal Schedule C, Column (a))	B Federal special deduction (Federal Schedule C, Column (c))	C Net amount (Col. A minus Col. B)	D Illinois percentage	E Foreign dividend subtraction
13 the portion of Line 16a, 16b, and 16c that is from 80% or greater owned foreign corporations.	_____			_____ x 100% (1.00) = 13 _____	
14 the portion of Line 16a, 16b, and 16c that is from 20% or more but less than 80% owned foreign corporations.	_____			_____ x 65% (.65) = 14 _____	
15 the portion of Line 16a, 16b, and 16c that is from less than 20% owned foreign corporations.	_____			_____ x 50% (.50) = 15 _____	
16 RESERVED	_____	_____	_____	_____ x _____ = 16 _____	
17 RESERVED	_____	_____	_____	_____ x _____ = 17 _____	
18 Line 17	_____	_____	_____	_____ x 50% (.50) = 18 _____	

2025 BIT Returns without major changes

IL-1120
IL-1120-X
IL-1120-ST
IL-1120-ST-X
IL-1065
IL-1065-X
IL-1041
IL-1041-X
IL-990-T
IL-990-T-X

Business Income Tax Pending Legislation

HB 1437 –

- Extended the Apprenticeship tax credit, the River Edge Historic Preservation tax credit, and the River Edge Construction Jobs tax credit.

SB 1911 –

- Removed the expiration of the PTE tax.
- Updated GILTI/ Net Controlled Foreign Corporation Tested Income reduction,
- removed the expiration date for the subtraction for excess business losses for trusts and estates,
- expanded the Illinois Special Depreciation to include bonus depreciation allowed by IRC Section 168(n), and
- and made extensive changes (including extending the expiration date) to the Film Production Service Credit.

More information will be posted to our website as it becomes available.



Year-End Updates 2025 Sales Tax Edition

Jane Miller
Illinois Department of Revenue
Technical Administrator – Taxpayer Services





ST-1 Sales and Use Tax and E911 Surcharge Return

Effective Periods after
January 1, 2026

- Revised Form ST-1 – effective for periods January 2026 and after
- There are a few changes to the ST-1 to accommodate the sales tax updates to groceries.
- The ST-1 looks much the same with the exception of four lines.

- Step 1, Line A is used to report the amount of alcoholic liquor purchased.
- NEW: Line B has been added to Step 1 to report the taxable motor fuel receipts from the sale of motor fuel.

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 1, Line B - Motor Fuel Definition pre-2026

Line B, Total taxable motor fuel receipts from sales of motor fuel — Until January 1, 2026, “motor fuel,” as defined in Section 1.1 of the Motor Fuel Tax Law, means all volatile and inflammable liquids produced, blended or compounded for the purpose of, or which are suitable or practicable for, operating motor vehicles.

B Total taxable motor fuel receipts from
sales of motor fuel

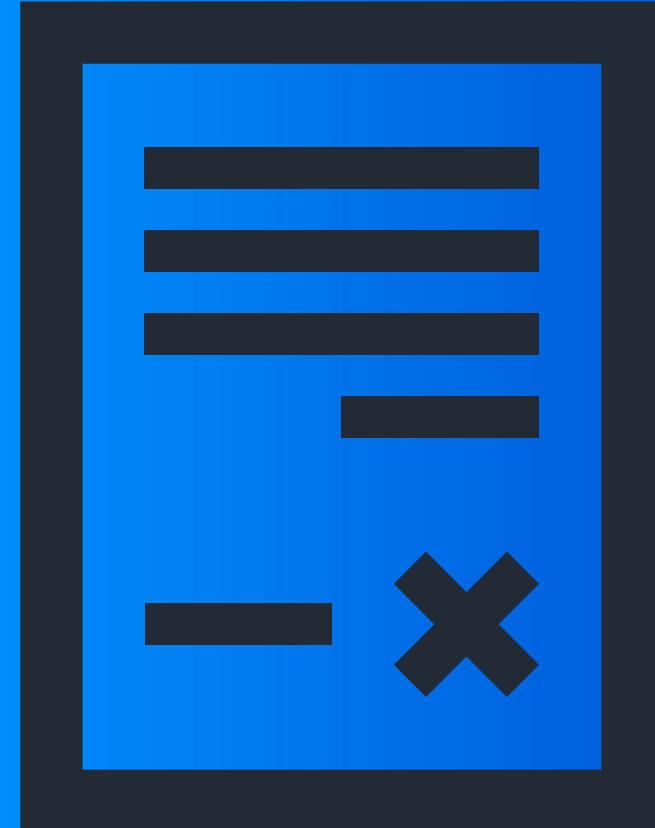
_____ | _____

ST-1 Sales and Use Tax and E911 Surcharge Return (continued, slide 4)



Step 1, Line B – Motor Fuel Definition After 1/1/2026

Effective January 1, 2026, “motor fuel,” as defined in Section 1.1 of the Motor Fuel Tax Law, means all volatile and inflammable substances (whether in liquid or gaseous form) that are produced, blended or compounded for the purpose of, or that are suitable or practicable for, operating motor vehicles. Among other things, “motor fuel” includes “Special Fuel” as defined in Section 1.13 of the Motor Fuel Tax Law and “gasohol” as defined in Section 3-40 of the Use Tax Act.



ST-1 Sales and Use Tax and E911 Surcharge Return (continued, slide 5)



Step 1, Line B (continued)

- If you made sales of motor fuel and reported these receipts on Lines 4a, 6a, 8a, 12a, or 14a of Form ST-1, combine the total motor fuel receipts reported on these lines and enter them on Step 1, Line B.
- If you are **not** required to report your alcoholic liquor purchases or do not have motor fuel receipts to report, go to Step 2.

Step 3, Lines 5c & 5d

- **Line 5a - Drugs and medical appliances base** - Enter the portion of Line 3 received from your sales of qualifying drugs and sales, leases, or rentals of qualifying medical appliances, plus the amount received from sales of qualifying drugs in performing your service, and sales, leases, or rentals of qualifying medical appliances.
- **Line 5b** - Multiply Line 5a by rate.
- **NEW: Line 5c - Grocery base** Enter the portion of Line 3 that you received from your sales of qualifying grocery items plus the amount you received from sales of qualifying grocery items in performing your service.
- **NEW: Line 5d - Multiply Line 5c by rate.**

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 _____ | _____

Step 6, Line 16a

- **Line 16a** - Complete Line 16a **only if** you sold items at the end of a lease that you purchased **prior to** January 1, 2025, and you previously paid Use Tax, either to your supplier or directly to IDOR, on these items.
- Enter on Line 16a the amount of Use Tax previously paid, but not to exceed the sales tax due on this return because you sold the item at the end of the lease.

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 _____ | _____

Schedule A – Deductions, Line 2b

- **NEW: Line 2b - Taxes collected on groceries**
 - Enter the amount of tax you collected on your retail sales of groceries and tax you collected on groceries sold in performing service.

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 _____



Illinois Elimination of Sales Tax Charges on Certain Groceries

Illinois Grocery Tax Changes - FY 2026-03



David Harris, Director



Illinois Department of Revenue

FY 2026-03
October 2025

**Illinois Grocery Tax Changes
Effective January 1, 2026**

- Effective January 1, 2026, the State of Illinois will eliminate the one-percent (1%) sales and use tax on grocery sales. This change will require all retailers to report their grocery sales differently on Form ST-1, Sales and Use Tax and E911 Surcharge Return.

Drugs and Medical Appliances

- **Is the State of Illinois's one-percent (1%) tax changing for items that qualify as drugs or medical appliances?**
- **No:** The State's one-percent (1%) sales and use tax will continue to be imposed on items that meet the definition of qualifying drugs or medical appliances. See 86 Ill. Adm. Code Section 130.311 for more information.



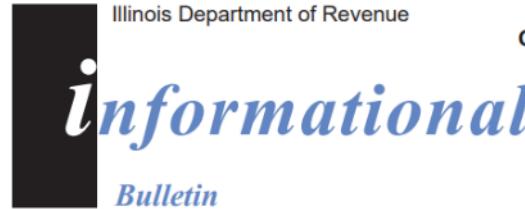
Illinois Department of Revenue

FY 2026-03
October 2025

informational
Bulletin

Illinois Grocery Tax Changes Effective January 1, 2026

- Public Act 103-0781 allows municipalities and counties to impose a local grocery tax rate of exactly one-percent (1%) by ordinance.
- For a municipal or county grocery tax to take effect on January 1, 2026, the municipality or county must have filed the ordinance with the Illinois Department of Revenue (IDOR) by October 1, 2025, and the ordinance must be approved by IDOR.



FY 2026-03
October 2025

**Illinois Grocery Tax Changes
Effective January 1, 2026**

- After the October 1, 2025, date, ordinances may still be filed at any time, but the effective date depends on the filing deadline:
- Ordinances filed by April 1, take effect on July 1, of the same year.
 - For example, ordinances received after October 1, 2025, but on or before April 1, 2026, and approved by IDOR will take effect July 1, 2026.
 - Ordinances filed by October 1, take effect on January 1, of the following year.

Illinois Grocery Tax Changes - FY 2026-03

(continued, slide 5)



“Groceries” authorized to be taxed at the one-percent (1%) rate by municipalities and counties beginning January 1, 2026, are identical to the “qualifying food” items currently taxed under the State’s one-percent (1%) rate that is eliminated after December 31, 2025.



Elimination of Sales Tax for Groceries

The following are still taxable at 6.25%+:

- Alcoholic beverages
- Food infused with cannabis
- Soft Drinks and Candy
- Food prepared for immediate consumption

*Prescription and non-prescription medicines and drugs continue to be taxed at the rate of 1%.



Illinois Grocery Tax Changes - FY 2026-03

(continued, slide 7)



Updated Sales Tax Forms:

- Form ST-1 – Sales and Use Tax and E911 Surcharge Return (R-01/26)
- Form ST-2 – Multiple Site Form (if applicable) (R-01/26)
- Form ST-1-X – Amended Sales and Use Tax and E911 Surcharge Return (R-01/26)
- Form ST-2-X – Amended Multiple Site Form (if applicable) (R-01/26)

When you file electronically using MyTax Illinois at mytax.illinois.gov, the correct Form ST-1 revision will populate for the selected reporting period.

Destination-Based Sales

Will these grocery tax changes impact retailers who make destination-based sales?

Yes. Just like they currently do for sales to Regional Transportation Authority (RTA) or Metro-East Transit District (MED) locations, retailers making destination-based sales of groceries to locations in municipalities or counties imposing a local grocery tax will be required to collect and remit the grocery tax. See PIO-119, Grocery Receipts Reporting on Form ST-1 and Form ST-2 Chart for instructions.

RTA & MED Tax

Will the local grocery tax in RTA and MED locations remain in place?

Yes. The current local tax on sales of grocery food made at a location within the RTA or MED has not been eliminated under P.A. 103-0781. Retailers will, however, report grocery sales on a new line on the tax return. See PIO-119, Grocery Receipts Reporting on Form ST-1 and Form ST-2 Chart for instructions.

Destination-Based Sales

If the municipality or county imposes their own one-percent (1%) local grocery tax by ordinance effective January 1, 2026, will my grocery tax rate change?

No: If the one-percent (1%) grocery tax is implemented by the municipality or by the county in the unincorporated area of the county in which your business is located, the grocery tax rate will remain the same. The only change will be the line on the tax return on which you report grocery taxes. See PIO-119, Grocery Receipts Reporting on Form ST-1 and Form ST-2 Chart for instructions

How will I know if the municipality or county is imposing their own one-percent (1%) local grocery tax by ordinance?

IDOR will notify retailers located in a municipality or county that is imposing the one-percent (1%) local grocery tax with an informational bulletin via a MyTax Illinois message or physical mailing. To verify your combined sales tax rate (which includes state and local sales taxes), visit the MyTax Illinois Tax Rate Finder at mytax.illinois.gov and select the rates for January 2026.

If I sell
groceries,
how do I
report the
sales?

Illinois Grocery Tax Changes - FY 2026-03

(continued, slide 12)

Use PIO-119, Grocery Receipts Reporting on Form ST-1 and Form ST-2 Chart, to determine how to report grocery sales beginning January 1, 2026.

Grocery Receipts Reporting on Form ST-1 and Form ST-2 Chart			
Municipality or County Imposes a one-percent (1%) Grocery Tax?	Form ST-1, Steps 2 and 3	Form ST-1, Schedule A, Section 1, Deductions	Form ST-2, Multi-Site, Taxable Sales
Yes Always report sales for locations in RTA/MED using these instructions.	<ul style="list-style-type: none"> Step 2, Line 1 – Include gross receipts of grocery items (including tax). Step 2, Line 3 – Include taxable (net) receipts from qualifying grocery sales, including sales while performing services. Step 3, Line 5c (new) – Report portion of Line 3 that is grocery sales. 	<ul style="list-style-type: none"> Line 2b (new) – Enter total tax collected on grocery sales (including sales while performing services). 	<ul style="list-style-type: none"> Line 5c (new) – Enter taxable grocery receipts for each site located in a taxing jurisdiction that has implemented a grocery tax.*
No* Do NOT use these instructions for sales for locations in RTA/MED.	<ul style="list-style-type: none"> Step 2, Line 1 – Include gross receipts for grocery items (not taxable). 	<ul style="list-style-type: none"> Line 16 – Include the total amount collected on grocery sales previously subject to the one-percent (1%) State of Illinois tax and enter the description. 	<ul style="list-style-type: none"> Line 5c (new) – Do not report grocery figures on Line 5c for the site location. Make sure your non-taxable sales of groceries are included on Step 2, Line 1, and deducted on Schedule A, Line 16.
<small>* For a location in the RTA or MED area, report your grocery sales following the instructions for the "Yes" row. In an RTA or MED location where the municipality or county has also imposed a grocery tax, the lines on the return and schedule must be completed as provided in the "Yes" row and the tax rate will be the total of both rates.</small>			
<small>PIO-119 (N-10/25) NOTE: This chart is current as of the date of publication of this document.</small>			



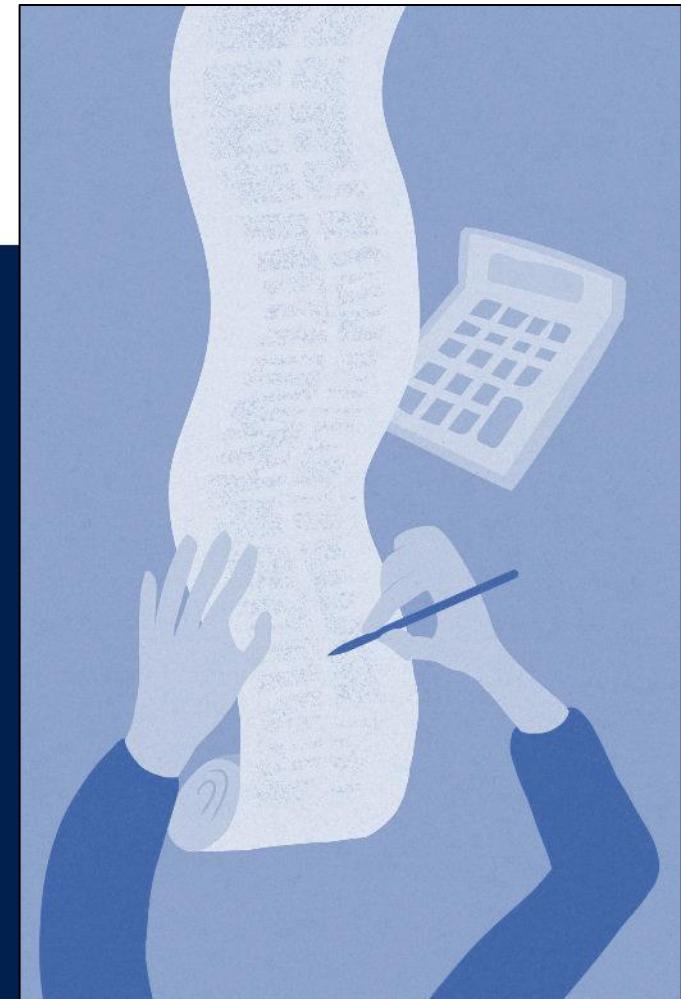
Retailers' Occupation Tax (ROT) Guidance for Out- of-State Retailers and Certain Illinois Retailers

**Effective January 1,
2025**

ROT Guidance for Out-of-State Retailers and Certain Illinois Retailers, Effective January 1, 2025



Effective **January 1, 2025**, Public Act 103-983 amends the Retailers' Occupation Tax Act to require that all retail sales sourced outside of Illinois and made to Illinois customers by retailers with nexus to Illinois are subject to destination-based Retailers' Occupation Tax (ROT). 35 ILCS 120/1, 120/2, 120/2-12.





Illinois Department of Revenue

informational

Bulletin

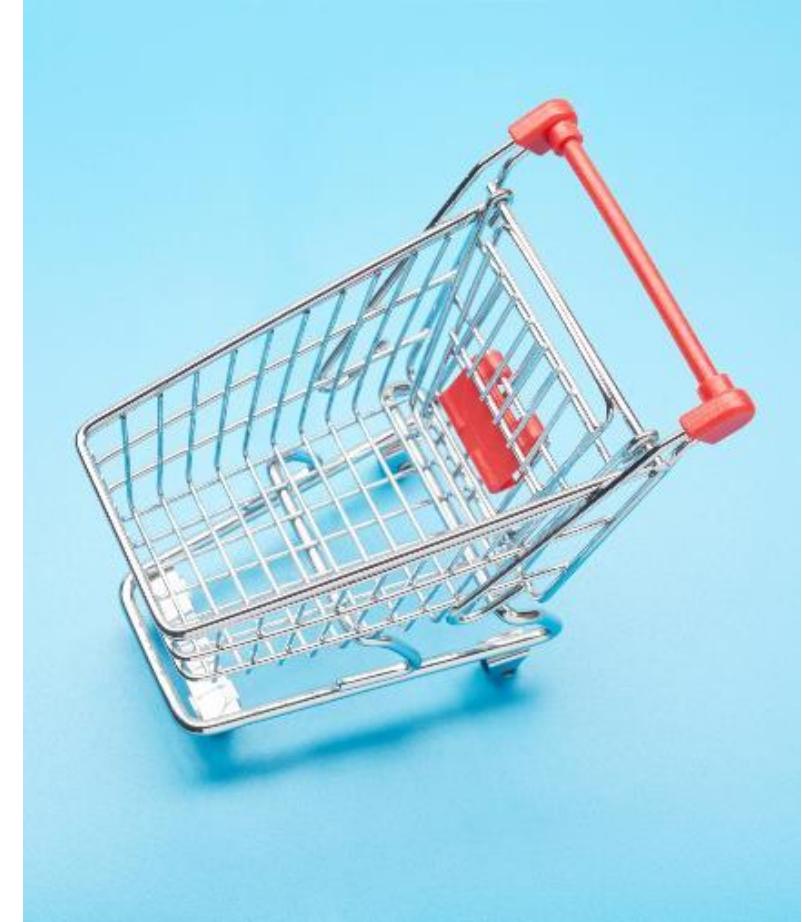
David Harris, Director

**Retailers' Occupation Tax
Guidance for Out-of-State Retailers
and Certain Illinois Retailers,
Effective January 1, 2025**

FY 2025-10
November 2024

Retailers' Occupation Tax Guidance
for Out of State Retailers and Certain
Illinois Retailers, Effective January 1,
2025 – FY 2025-10

This change affects retailers with any kind of physical presence in Illinois who make sales that are sourced outside of this State to Illinois customers.



For these types of sales, tax must be collected at the destination-based rate in effect at the time of sale.

“Destination-based rate” means the total State and local ROT rate calculated for a sale using the rate in effect at the Illinois location to which the tangible personal property is shipped or delivered or at which possession is taken by the purchaser.





Illinois Sales and Use
Tax Applies to Leased
or Rented Tangible
Personal Property

Illinois Sales and Use Tax Applies to Leased or Rented Tangible Personal Property - P.A. 103-592

Effective **January 1, 2025**, P.A. 103-592 amends the Retailers' Occupation Tax Act, the Use Tax Act, the Service Occupation Tax Act, and the Service Use Tax Act, to make lease transactions subject to Illinois' Sales and Use Tax laws.





David Harris, Director



Illinois Department of Revenue

informational
Bulletin

FY 2025-15
December 2024

**Illinois Sales and Use Tax
Applies to Leased or Rented
Tangible Personal Property**

Illinois Sales and Use Tax Applies to
Leased or Rented Tangible Personal
Property – FY-2025-15

Illinois Sales and Use Tax Applies to Leased or Rented Tangible Personal Property – Registration

This provides that a lease of tangible personal property is considered a sale at retail.

You must register as a retailer with IDOR if, in the ordinary course of your business, you regularly lease, offer to lease, or arrange for the leasing of merchandise.



Illinois Sales and Use Tax Applies to Leased or Rented Tangible Personal Property – “Sales”

Rentals and leases of tangible personal property are all subject to the provision of P.A. 103-592.

On and after January 1, 2025, the term “sale,” as used in the Retailers’ Occupation Tax Act, includes a lease.



Illinois Sales and Use Tax Applies to Leased or Rented Tangible Personal Property – Registered Items

For purposes of the amendments of P.A. 103-592, a lease does not include transactions for motor vehicles, watercraft, aircraft, and semitrailers that are required to be registered with an agency of the State of Illinois.



Illinois Sales and Use Tax Applies to Leased or Rented Tangible Personal Property – Leases vs. Rental Purchase Agreements

Difference between a Lease and a Rental Purchase Agreement:

A lease transaction generally does not permit the consumer to become the owner of the merchandise.

- A “lease” is “a transfer of the possession or control of, the right to possess or control, or a license to use, but not title to, tangible personal property for a fixed or indeterminate term for consideration, regardless of the name by which the transaction is called.”

Illinois Sales and Use Tax Applies to Leased or Rented Tangible Personal Property – Leases vs. Rental Purchase Agreements (continued, slide 2)



Difference between a Lease and a Rental Purchase Agreement:

Rental Purchase Agreement (Rent-To-Own)

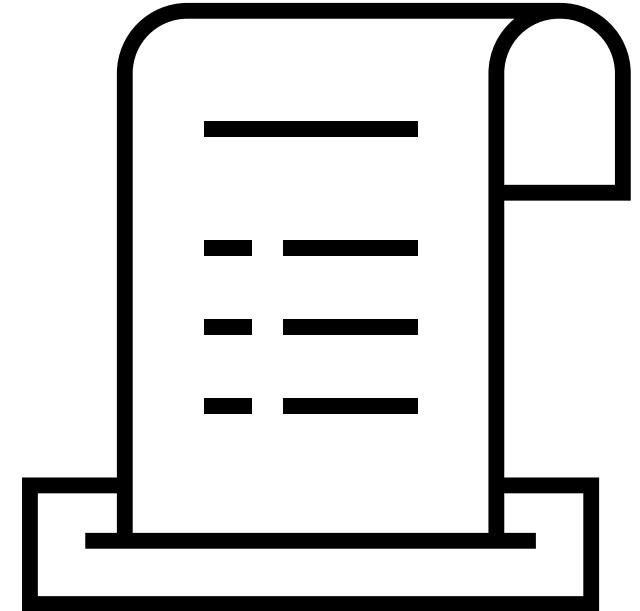
A “rental purchase agreement” is an agreement for the use of merchandise by a consumer for personal, family, or household purposes for an initial period of four months or less that is automatically renewable with each payment after the initial period and that permits the consumer to become the owner of the merchandise.



Illinois Sales and Use Tax Applies to Leased or Rented Tangible Personal Property – Receipts

What receipts from a rental or lease transaction are subject to tax?

- The lessor must remit for each tax return period only the tax applicable to that part of the selling price actually received during such tax return period.
- “Selling price” with regard to a rental or lease is the same as with retail sale: the consideration for a sale valued in money whether received in money or otherwise, including cash, credits, property, and services.



Illinois Sales and Use Tax Applies to Leased or Rented Tangible Personal Property – Existing Contracts

Are existing contracts for lease or rental entered into prior to January 1, 2025, subject to the tax?

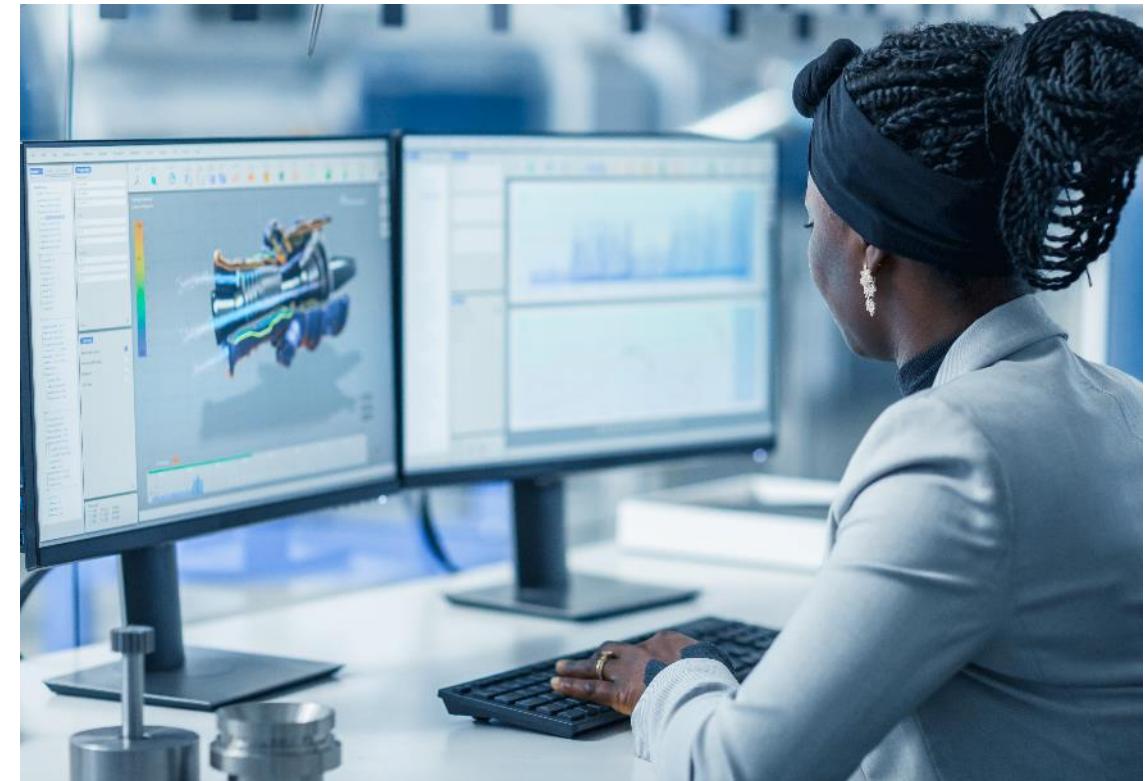
Yes. The tax is imposed on all gross receipts received under a lease or rental contract on or after January 1, 2025.

While the tax does not apply to any these receipts received before January 1, 2025, any amounts received on or after January 1, 2025, are subject to the tax, including amounts received on contracts with current customers that were in place before January 1, 2025.

Are leases and rentals of computer software subject to the tax?

In most cases, leases and rentals of computer software are not subject to the leasing tax if it meets the following requirements:

- The lease or rental is evidenced by a written agreement signed by the licensor and the customer.
- The written agreement must restrict the customer's duplication and use of the software.



Are leases and rentals of computer software subject to the tax? (cont.)

- The licensor must have a policy of providing another copy at minimal or no charge if the customer loses or damages the software or of permitting the licensee to make and keep an archival copy, and this policy must either be stated in the license agreement, be supported by the licensor's books and records, or be supported by a notarized statement made under penalties of perjury by the licensor.
- **Informational Bulletin — FY 2025-15 Illinois Sales and Use Tax to Apply to Leased or Rented Tangible Personal Property**

Illinois Sales and Use Tax Applies to Leased or Rented Tangible Personal Property – Computer Software (continued, slide 3)

Are leases and rentals of computer software subject to the tax? (cont.)

Not if:

- The written agreement prohibits the customer from licensing, sublicensing, or transferring the software to a third party without the permission and continued control of the licensor.
- The customer is required to destroy or return all copies of the software to the licensor at the end of the license period.



Illinois Sales and Use Tax Applies to Leased or Rented Tangible Personal Property – Computer Software (summary)

Leases on rentals of computer software are not taxable if the written agreement:

- Is signed by licensor and customer.
- Restricts duplication and use.
- Has a notarized statement agreeing to replace lost or damaged software.
- Prohibits customer licensing and sub-licensing
- Requires the customer to destroy or return all copies of software at the end of the lease.





Illinois Sales and Use Tax Applies to Leased or Rented Tangible Personal Property – Paying Tax Due

For leases or rentals of most tangible personal property, how do I pay the tax due?

Receipts for most leases or rentals of items of tangible personal property are reported on Form ST-1, Sales and Use Tax and E911 Surcharge Return. Use MyTax Illinois, available at mytax.illinois.gov.

Illinois Department of Revenue
ST-1 **Sales and Use Tax and E911 Surcharge Return**
 Account ID _____ This form is for: _____
 (Reporting period)

REV 09 FORM 002
 E S _____ / _____ / _____
 NS _____ / _____ / _____
 CA _____ / _____ / _____
 RC _____ / _____ / _____

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

Step 1: Alcoholic Liquor Purchases (See instructions.)

If you are not required to report your purchases, go to Step 2.

Note: Distributors will also report your total purchases to us.

A Total dollar amount of alcoholic liquor purchased
 (involved and delivered) _____

Step 2: Taxable Receipts

1 Total receipts (Include tax.) 1 _____

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

3 Taxable receipts
 (Subtract Line 2 from Line 1.) 3 _____

Step 3: Tax on Receipts

Sales subject to Illinois sales tax

General merchandise

4a _____ x .0625 = **4b** _____

Food, drugs, and medical appliances (rate)

5a _____ x _____ (rate) = **5b** _____

Sales subject to Illinois Use Tax collection

General merchandise

6a _____ x .0625 = **6b** _____

Food, drugs, and medical appliances

7a _____ x .01 = **7b** _____

Sales at prior rates

Receipts taxed at other rates

8a _____ x _____ = **8b** _____

9 Tax due on receipts (rate)

(Add Lines 4b, 5b, 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 .0625 = **12b** _____

Food, drugs, and medical appliances

13a _____ x .01 = **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.)

16a Manufacturer's Purchase Credit
 (See instructions.)

17 Prepaid sales tax

(Attach PST-2 copy A.)

18 Quarter-monthly (accelerated) payments

19 Total prepayments

(Add Lines 16a, 17, and 18.)

20 Net tax due

(Subtract Line 19 from Line 16.)

Step 7: Payment Due

21 E911 Surcharge and ITAC Assessment
 (From Schedule B, Line 10.)

22 Excess tax, surcharge, and assessment collected (See instructions.)

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

24 Credit amount

(See instructions.)

25 Payment due

(Subtract Line 24 from Line 23.)

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.

Taxpayer _____ Phone _____ Date _____ / _____ / _____

Preparer _____ Phone _____ Date _____ / _____ / _____



Undetermined Location Tax Assessment

Undetermined Location Tax

“For sales sourced under this Act to the Illinois location to which the tangible personal property is shipped or delivered or at which possession is taken by the purchaser, if the taxpayer fails to provide the information, schedules, or supporting documents necessary to determine such location, the Department shall, in lieu of imposing a penalty for an unprocessable return under the Uniform Penalty and Interest Act, assess tax on the gross receipts of such sales at the rate of 15%.” (35 ILCS 120/4 & 5)

The goal is to get businesses to provide the proper information. The updated ST-1 Instructions will include the following statements:

Reminder: For destination-based transactions, supporting documents must include the full name and street address for each delivery.

Undetermined Location Tax (continued, slide 3)

General information on requirements for the books and records that must be kept for your business on our website are in Publication 113, Retailer's Overview of Sales and Use Tax, Prepaid Wireless E911 Surcharge, and Illinois Telecommunications Access Corporation (ITAC) Assessment, in the **“Keeping Complete and Accurate Records”** section.



Changes Related to Motor Vehicle Transactions for Automobile Dealers

Changes Related to Motor Vehicle Transactions for Automobile Dealers

(slide 1)

Public Act (P.A.) 104-0006 amends the Retailers' Occupation Tax Act, the Use Tax Act, the Service Occupation Tax Act, the Service Use Tax Act, and the Illinois Vehicle Code to:

- Add that the nonresident purchaser (drive-away permit) exemption claimed on Forms ST-556 and ST-556-LSE does not apply to transactions where the purchaser is a limited liability company (LLC), and a member of the LLC is a resident of Illinois (effective June 16, 2025);

Changes Related to Motor Vehicle Transactions for Automobile Dealers (continued, slide 2)

- Provide that motor vehicles purchased for resale from private parties (non-retailers) by retailers registered under Section 2a of the Retailers' Occupation Tax Act are exempt from the Private Party Vehicle Use Tax (effective June 16, 2025); and
- Change the rolling stock exemption for limousines to exclude vehicles subject to the provisions of the Transportation Network Providers Act (effective July 1, 2025)

What change is being made to the exemption for sales and leases to nonresident purchasers (drive-away permit exemption)?

P.A. 104-0006 adds a presumption that the exemption for a motor vehicle that is sold in Illinois to a nonresident where the vehicle is not titled in Illinois does not apply if the purchaser is a nonresident LLC and a member of the LLC is a resident of Illinois.

What change is being made to the exemption for sales and leases to nonresident purchasers (drive-away permit exemption)? (con't.)

Note: A purchasing nonresident LLC with a member who is a resident of Illinois may rebut the presumption that the exemption does not apply by providing evidence, such as proof the item is insured for primary use at an address outside of Illinois or proof that the item will be permanently stored or garaged at a physical address out of Illinois, to their selling retailer to properly claim the nonresident purchaser exemption.

Changes Related to Motor Vehicle Transactions for Automobile Dealers (continued, slide 5)

What change is being made related to transactions where registered motor vehicle retailers purchase vehicles from private parties for resale?

A Private Party Vehicle Use Tax is imposed on the privilege of using, in Illinois, any motor vehicle... acquired in a non-retail transaction by gift, transfer, or purchase.

P.A. 104-0006 clarifies that, if you are registered under Section 2a of the Retailers' Occupation Tax Act as a retailer of motor vehicles, when you purchase a motor vehicle from a private party for the purpose of resale, you are exempt from the Private Party Vehicle Use Tax. This does not change the fact that when the vehicle is then sold at retail, the registered retailer owes Retailers' Occupation Tax on that sale.

Changes Related to Motor Vehicle Transactions for Automobile Dealers (continued, slide 6)



What change is being made to the rolling stock exemption for limousines?

On and after July 1, 2025, P.A. 104-0006 provides that the rolling stock exemption for limousines applies only if those limousines are not used to provide transportation network company services, as defined in the Transportation Network Providers Act (625 ILCS 57/Act).

A transportation network company, also known as a rideshare service, is an entity operating in this State that uses a digital network or software application service to connect passengers to transportation network company services provided by transportation network company drivers, who typically use their private vehicles to provide the rideshare service.



When Sales of Service are Liable for ROT

When Sales of Service are Taxable

When TPP is transferred as part of the rental of space or as part of providing an amusement, tax is due. The tax owed and the method to calculate the tax depend on two factors:

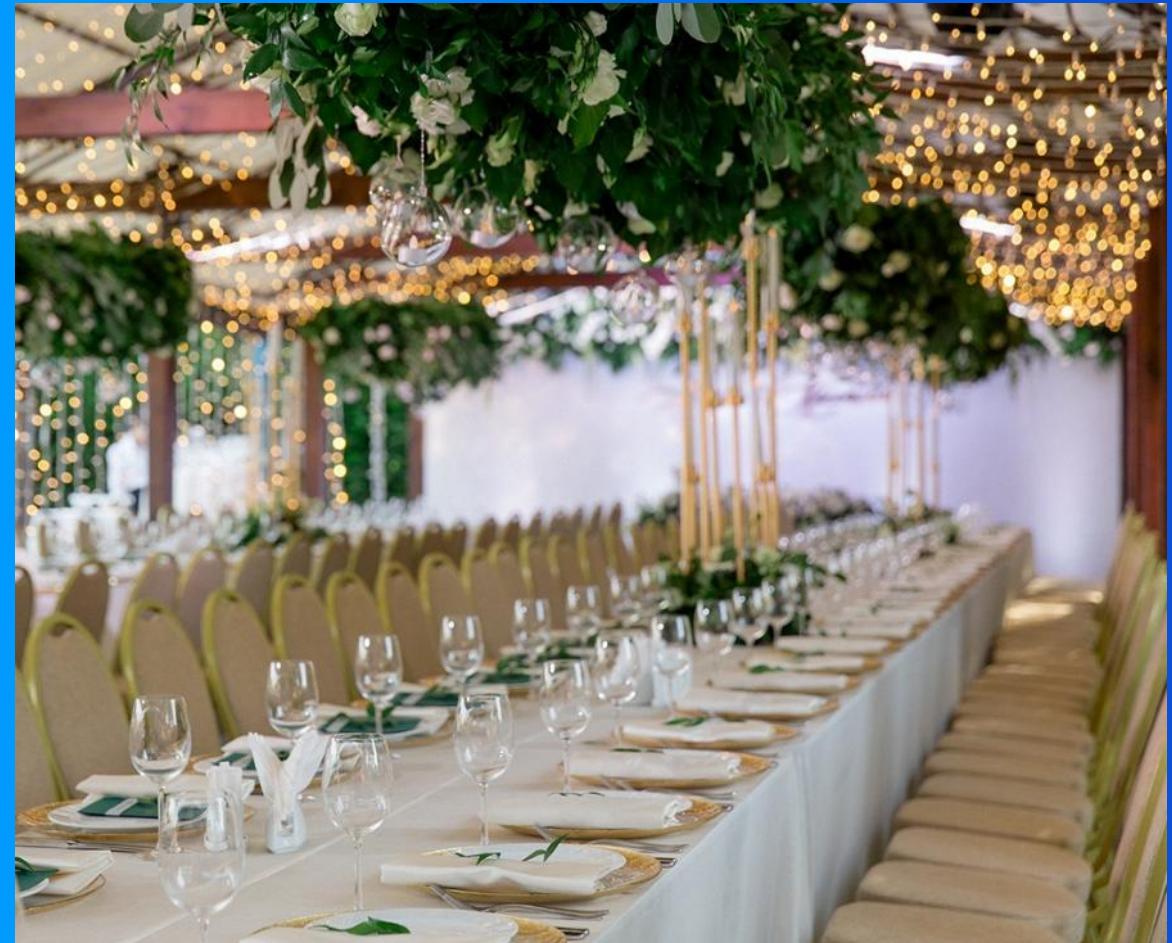
- i. whether the tangible personal property is the true object of the transaction; and
- ii. how the tangible personal property is invoiced in the transaction.



Banquet Room Rentals 130.2145

Banquet Room Rentals

If the true object of the transaction is the rental of the room and if food or beverages are provided incidentally to the rental of the room, no tax is incurred on the charges for the rental of the room.



Banquet Room Rentals

(continued, slide 2)



If no separate charge is made under the contract for the incidental amount of food or beverages provided, the rentor (owner of the facility) is considered the user of the food or beverages and incurs use tax on its cost price of the food or beverages transferred incidentally to the rental of the room.

The rentor incurs ROT on the selling price of the food or beverages.

Banquet Room Rentals

(continued, slide 3)

If the true object of the transaction is the sale of food or beverages the rental of the room in these circumstances is considered an inseparable link in the sale of the food and beverages to the customer and is not merely incidental to the seller's business of selling food or beverages. Therefore, charges for room rental are included in the seller's taxable gross receipts.

130.2145(e)



Banquet Room Rentals

(continued, slide 4)

If alcoholic beverages are either provided or sold by the rentor to the persons attending the event for which the room is rented, the true object of the transaction will always be deemed the sale of food or beverages and not the rental of the room.



Golf Cart Rentals

Park District Leases

Includes golf carts with motors, or pull carts, fishing poles or ice skates rented for a program, the red wagon rented during a visit to Peoria Zoo to help a caregiver navigate the zoo with small children, a bucket of golf balls used at a driving range – All of these rentals are now taxable sales, and sales tax must be collected, as there is a distinct item of TPP that is under the control of the lessee for the duration of the lease (or rental). ROT must be collected and reported on Form ST-1 and broken out by taxing district location like any other sale.



Golf Simulator Rentals at Clubs

Golf Simulator Rentals

1. If the true object of the transaction is the rental of the simulator and if food or beverages are provided incidentally to the rental of the simulator, no tax is incurred on the charges for the rental of the room. The owner of the facility pays tax on food distributed.
2. If the true object of the transaction is the sale of food or beverages, charges for room rental are included in the seller's taxable gross receipts. Tax is collected and remitted to IDOR by the owner.
3. If alcoholic beverages are either provided or sold by the rentor/owner, the true object of the transaction will always be deemed the sale of food or beverages and not the rental of the room. The owner must collect and remit sales tax to IDOR.



Which sales tax rate
applies to rentals under
the new lease tax law?

130.2010*

*Lease Tax – 130.2010

The ROT Act provides that, to determine the tax rate for lease transactions, the lease receipts shall be sourced as follows:

- (i) For a lease that requires recurring periodic payments and for which the property is delivered to the lessee by the lessor, each periodic payment is sourced to the primary property location for each period covered by the payment. The primary property location shall be as indicated by an address for the property provided by the lessee that is available to the lessor from its records maintained in the ordinary course of business, when use of this address does not constitute bad faith.
- (ii) For all other leases, including a lease that does not require recurring periodic payments and any lease for which the lessee takes possession of the property at the lessor's place of business, the payment is sourced as otherwise provided under the ROT Act for sales at retail other than leases.



Important Notices

Have you received a Letter or Final Notice of Tax Due assessing an Extended Payment Penalty?

Learn why you received this letter from IDOR by visiting our webpage Letters and Notices for individual income tax.

Request Options for Identity Verification Letters

If you received an identity verification letter from the Illinois Department of Revenue, you can respond electronically by selecting the option that matches your letter. [Learn more](#) about a step-by-step process. No MyTax Illinois account is required. For more information, see [Request Options for Identity Verification Letters](#).

Information For

Individuals, Business, Local Governments, Tax Professionals

Featured Programs

WHERE'S MY REFUND? MyTax Illinois EITC

MyTax Basic

Fraud Prevention and Reporting

VOLUNTEER EMERGENCY WORKER TAX CREDIT

Statewide Illinois Tax Lien Registry

Latest News

FAQ FREQUENTLY ASKED QUESTIONS

Frequent Questions

- How do I check the status of my individual income tax refund?
- How do I obtain an IL-PIN and do I need it to file?
- When is my tax payment due?
- How do I get a copy of my tax return?
- What if I live or work in a state that has a reciprocal agreement with Illinois?
- Should I file an income tax return if I live in another state but worked in Illinois?
- What are the retailers' occupation and use tax rates in Illinois? Where can I find a list of these rates?

TAXPAYER ANSWER CENTER >

ALL TAX FORMS >

ABOUT IDOR

Contact Us

Employment

Press Releases

Legal Notices

Procurements

What We Do

Webmaster

QUICK LINKS

Taxpayer Answer Center

Make a Payment

MyTax Illinois

MyDoc

Business Incentives Reporting

Lien Registry

Tax Rate Database

RELATED SITES

State of Illinois

Illinois Business Portal

Illinois Liquor Control Commission

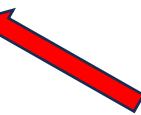
Illinois Independent Tax Tribunal

Federation of Tax Administrators

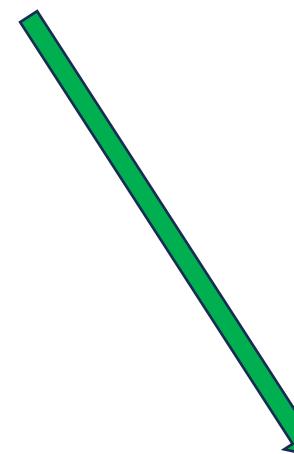
Internal Revenue Service (IRS)

Additional Related Sites

Introduction to Sales Tax Location-Based Tax State



1. [Tax.Illinois.gov](#)
2. [Quick Links](#)
3. [Tax Rate Database](#)



QUICK LINKS

[Taxpayer Answer Center](#)

[Make a Payment](#)

[MyTax Illinois](#)

[MyDoc](#)

[Business Incentives Reporting](#)

[Lien Registry](#)

[Tax Rate Database](#)

Introduction to Sales Tax

Location-Based Tax State (continued, slide 2)

4. MyTax Illinois Tax Rate Finder



Tax Rate Database

All taxes the Illinois Department of Revenue administers are below. Some tax rates are the same for all taxpayers (fixed rates) and some are determined by location (location-based). [Click here to see the list of taxes and whether they are a fixed or location-based rate.](#)

[Excise Tax Rates and Fees](#)

[Gaming](#)

[Income Tax](#)

[Motor Fuel](#)

[Other Miscellaneous Taxes, Fees, and Surcharges](#)

[Prepaid Sales Tax](#)

Property Tax - Property Tax Rate Tables are available in the [Property Tax Statistics](#) area by tax year in tables 27 and 28.

Sales Tax - Sales tax rate changes generally occur effective January 1 or July 1 of each year.

- [MyTax Illinois Tax Rate Finder](#) - Online tool used to look-up by individual location either origin-based or destination-based sales tax rates, including locally imposed sales taxes.
- [Machine Readable Files - County/Municipality Specific](#) - Used by software developers and electronic transmitters for Illinois retailers to determine origin-based sales tax rates.
- [Machine Readable Files - Address Specific](#) - Used by software developers and electronic transmitters for Remote Retailers and Marketplace Facilitators to determine destination-based sales tax rates.
- [Reciprocal - Non-Reciprocal Vehicle Tax Rate Chart \(ST-58\)](#) - Updated annually.

5. Search by Address or Local Government



Search by Address or Search by Local Government



[Search by Address](#)



[Search by Local Government](#)



Introduction to Sales Tax

Location-Based Tax State (continued, slide 3)

6. Search by Local Government
7. Date
8. Name of City
9. Search

Search by Local Government

To search the Tax Rate Finder by a municipality or county, select the name of your location from the "Municipality or county name" box. If you wish to filter this list, start typing your location.

- To find the rates of an incorporated area, select the name of the municipality.
- To find the rates for an unincorporated area that is not listed, select the county name and use the rates listed.

Next, select the date to find the applicable tax rates.

You cannot use this search to find local tax rates associated with an address. To search rates by address, hit "Back" and select "Search by Address."

Note: Choose your location carefully. Some names are very similar, e.g., Glenview (Cook County) vs. Glen View (St. Clair County). Also, some municipalities are located in more than one county.

Rates as of

Municipality, County or Business District name: *

Springfield(Sangamon)-South Central Business Dist. 2 Log in to your MyTax Illinois account, open your Unemployment Insurance account, and click on the "Rate History" tab.

Introduction to Sales Tax

Location-Based Tax State (continued, slide 4)



< Tax Rate Finder

Tax Rate Finder

Local Government

: Springfield

County

: Sangamon

Location Code

: 08400016R00

Rate as of

: 8/6/2025

Tax Rates

Sales Taxes (retailers' and service occupation taxes)

General Merchandise	9.750%
Qualifying Food and Drugs	1.000%
Vehicle (ST-556 and ST-556-LSE)	6.250%

10. Tax Rate for General Merchandise
11. Tax Rate for Qualifying Food and Drugs
12. Tax Rate for Vehicle Sales from Dealerships

Introduction to Sales Tax

Rate Breakdown



[◀ Tax Rate Finder](#)

Tax Rate Finder

Local Government	:	Springfield
County	:	Sangamon
Location Code	:	08400016R00
Rate as of	:	8/6/2025
Rate Category	:	Sales Taxes (retailers' and service occupation taxes)
Rate Type	:	General Merchandise
Rate Total	:	9.750%

Rate Breakdown

County School Facility Tax	1.000%
----------------------------	--------

Home Rule Tax	2.500%
---------------	--------

State Tax	6.250%
-----------	--------

Introduction to Sales Tax

Illinois State Sales Tax Rates



Illinois sales tax range for 2025

6.25%-11%

Base state sales tax rate

6.25%

Local rate range*

0%-4.75%

Total rate range

6.25%-11%

*Rates are rounded to the nearest hundredth. Due to varying local sales tax rates, we strongly recommend our lookup and calculator tools on this page for the most accurate rates.



Membership Fees

130.401(d)

Membership Fees 130.401

Membership fees are not gross receipts from the sale of tangible personal property. Membership fees are gross receipts received in exchange for something intangible.

For example, when membership fees "buy" purchasers the right to purchase products at wholesale but are not applied to the purchase price of TPP, they are not subject to sales tax.



Membership Fees

130.401

(continued, slide 2)

However, when membership fees represent the sale of TPP, they are subject to tax.

For example, if a country club charges a member \$100 each month as a "minimum charge" for food services at the club, but the member only consumes \$75 worth of food in a particular month, tax is due on \$75.





Taxability of Member Event Sales

130.2005

Nonprofit Organizations and Sales of TPP 130.2005

Examples of Nonprofit Service Organizations: Nonprofit country clubs, boat clubs, employees' clubs or organizations and other nonprofit social, athletic or recreational organizations, lodges, patriotic organizations, fraternities, sororities, professional and trade associations, civic organizations, labor unions and other nonprofit persons who are not exclusively charitable, religious or educational organizations.

Nonprofit Clubs are liable for ROT when selling TPP at retail to members, guests or others. The same is true of exclusively charitable, religious or educational organizations with certain limited exceptions.

Taxability of Member Event Sales

130.2005



There still are some very limited exemptions from ROT for sales by exclusively charitable, religious and educational organizations and institutions.

The limited exceptions available to not-for-profit organizations described in 130.2005 include:

- 1) Sales to Members, 130.2005(a)(2);
- 2) Noncompetitive Sales, 130.2005(a)(3); and
- 3) Occasional Dinners and Similar Activities, 130.2005(a)(4).

The first exception is that the sales by such an organization are not taxable if they are made to the organization's members, to its students in the case of a school, or to its patients in the case of a nonprofit hospital that qualifies as a charitable institution, primarily for the purposes of the selling organization.

Member Sales – 1st Exception 130.2005



Member Sales – 1st Exception 130.2005

(continued, slide 2)



Examples of sales that come under this exemption are sales of uniforms, insignia, and Scouting equipment by Scout organizations to their members; sales of Bibles by a church to its members; and sales of choir robes by a church to the members of the church's choir. The selling organization would incur ROT liability if it should engage in selling any of the foregoing items at retail to the public.

Schoolbooks sold to students are taxable.

Sales of Meals within Charitable Organization Must be Not for Profit 130.2005

A church or religious organization does not incur ROT liability on its receipts from sales of meals when the following conditions are met:

- i. the profits, if any, are used for religious purposes;
- ii. the meals are confined to the members of such church and their guests and are not open to the public; and
- iii. the serving of the meals is connected with some religious service or function.

Under the circumstances just described, even if this type of selling of meals is done rather frequently, it is exempt under the Act because it is categorized as sales to members "primarily for the purposes of" the religious organization (the seller).

Noncompetitive Sales – 2nd Exception 130.2005

The second exception is that sales by exclusively charitable, religious, or educational organizations are not taxable if it can be said that such selling is noncompetitive with business establishments.



Noncompetitive Sales – 2nd Exception 130.2005

(continued, slide 2)

The Attorney General has laid down the following tests for determining that such selling is noncompetitive:

- i. The transactions are conducted by members of the charitable entity and not by any franchisee or licensee.
- ii. All of the proceeds must go to the charity.
- iii. The transaction must not be a continuing one but rather should be held either annually or a reasonably small number of times within a year. The test of reasonableness would be an administrative decision, to be made by the Department.
- iv. The reasonably ascertainable dominant motive of most transferees of the items sold must be the making of a charitable contribution, with the transfer of property being merely incidental and secondary to the dominant purpose of making a gift to the charity.

Noncompetitive Sales – 2nd Exception 130.2005

(continued, slide 3)

Under this second exception, examples of exempt sales are infrequent sales of cookies, doughnuts, candy, calendars, or Christmas trees by Scout organizations, by other exclusively charitable organizations, or by exclusively religious organizations. In this category, the Attorney General's opinion stresses that the sale must be infrequent, and that the dominant motive of the purchase must be the making of a donation to the charitable or religious organization that conducts the sale, rather than the acquisition of property.



Noncompetitive Sales – 2nd Exception 130.2005

(continued, slide 4)

Even if the sale to the public occurs only once a year, the charitable or religious organization that conducts the sale incurs ROT liability if it sells hats, greeting cards, or other items for which the dominant motive of the purchase is the acquisition of the property rather than the exchanging of the property merely as a token for the making of a donation.



Occasional Dinners and Similar Activities – 3rd Exception 130.2005



The third exception is that occasional dinners, socials, or other similar activities conducted by exclusively charitable, religious, or educational organizations or institutions are not taxable, whether or not, such activities are open to the public. This exemption extends to occasional dinners, ice cream socials, fun fairs, carnivals, rummage sales, bazaars, bake sales, and the like, when conducted by exclusively charitable, religious, or educational organizations or institutions, whether the items that are sold are purchased or donated for the purposes of the sale, and even if the sale is open to the public.

Occasional Dinners and Similar Activities – 3rd Exception

130.2005 - When not valid:

This exemption does not extend to "occasional" sales, by exclusively charitable, religious, or educational organizations or institutions, of hats, greeting cards, cookbooks, flag kits, and other similar items because these are not "occasional" dinners, socials or similar activities within the meaning of the Act, and the selling of these kinds of items at retail even on an occasional basis does generally place the selling organization in substantial competition with business establishments.

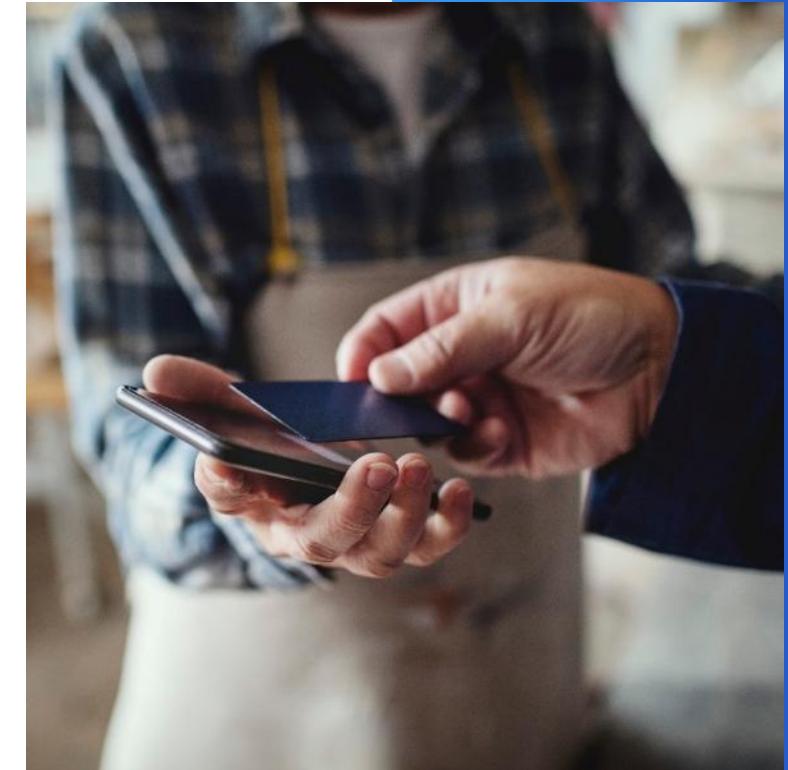


Sales Tax on Gratuities

Tips

130.120(r)

The tax does not apply to gross receipts from sales of services included in gross receipts that are designated as mandatory service charges by vendors of meals to the extent that the proceeds of the service charge are in fact turned over to the employees who would normally have received tips had the service charge policy not been introduced.



Tips 130.2145(d)

Does not matter if mandatory gratuity is added to banquet or dinner checks in the form of a percentage of the total bill, or as a flat rate, to the extent that the proceeds of the service charge are in fact turned over as tips or as a substitute for tips to the employees who participate directly in preparing, serving, hosting or cleaning up the food or beverage function with respect to which the service charge is imposed.



Service charges that are used to fund or pay wages, labor costs, employee benefits, or employer costs of doing business are taxable gross receipts.

Tips 130.120(r) & 130.2145(d)





Sales Tax on Sales of Service

Installation, Alteration and Special Service Charges

130.120, 130.450, 130.2145

130.120 Nontaxable Transactions –

Intangibles, real property, sales for resale, sales of service, occasional sales, newspapers and magazines, sales to charitable organizations, governmental bodies, rolling stock, motor vehicle not titled in Illinois, vending machine sales of 50 cents or less, food for the federal Nutrition Program for the Elderly, sales of farm chemicals, equipment used primarily in process of manufacturing and assembling, mandatory service charges turned over to employees as tips, graphic arts machinery and equipment, motor vehicles used in automobile rentals,...



Installation, Alteration and Special Service Charges

130.450, 130.120, 130.2145

When such TPP is installed or altered for the purchaser by the seller (or some other special service is performed for the purchaser by the seller with respect to such property), the gross receipts of the seller on account of his charges for such installation, alteration or other special service must be included in the receipts by which his ROT liability is measured, even if separately stated on the invoice.

Installation, Alteration and Special Service Charges 130.450 130.120, 130.2145 (continued, slide 2)

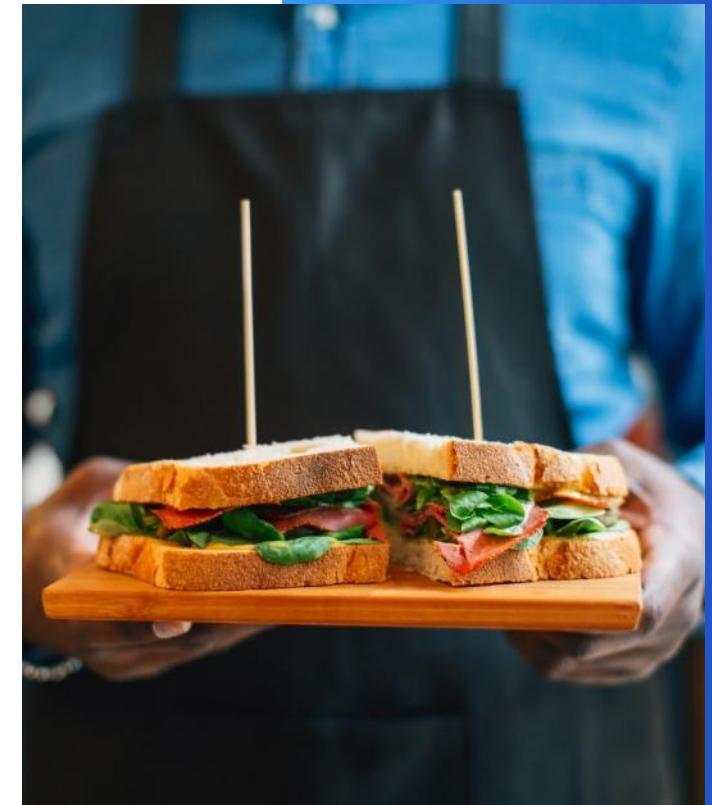
If such charge is a service charge, separately contracted for, it need not be included in the figure upon which the seller computes his ROT.



Installation, Alteration and Special Service Charges 130.2145, 130.120, 130.450



Vendors of Meals – When members of an organization meet at a hotel, restaurant, or other place of business where food or drinks are sold and pay for those items, the hotel, or other vendor of meals, is considered the seller of such TPP directly to members as users or consumers, and the sales are taxable.





MyTax Illinois

Dann Voelz
Illinois Department of Revenue
Technical Administrator – Taxpayer
Services



ST-1 Updates

- Line 2b was added to deduct the collected local grocery taxes on Schedule A.

- The Alcoholic Liquor Purchases page has been updated to include Taxable Motor Fuel Receipts.

- Lines 5c & 5d were added for any local grocery taxes.
 - **Single Site:** Added to the ST-1
 - **Multi Site:** Added to the ST-2

- Line 16a is has been repurposed for Credit for tax paid prior to 1/1/2025 on items sold at retail at the end of a lease. This line was previously used for Manufacturer's Purchase Credit.

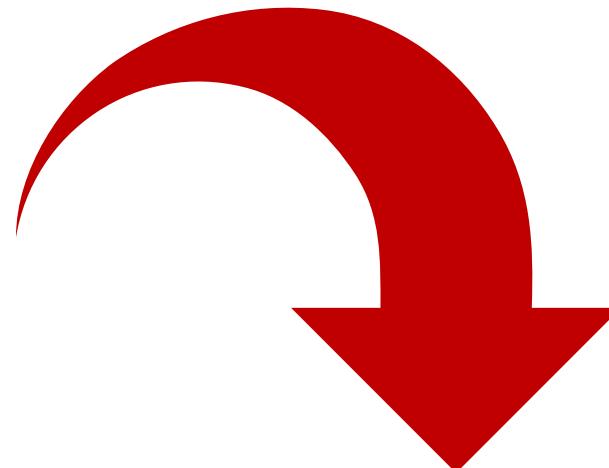


Returning Citizen Credit

Apply for a Returning Citizen Credit



Beginning in 2026, businesses that hire an employee who qualifies will be able to request the Returning Citizen Credit through MyTax.



Returning Citizen: An Illinois Citizen who was formerly incarcerated in an Illinois Correctional Facility.

Apply for a Returning Citizen Credit



This is a Logon application, so the business will need a MyTax Illinois account to apply for the Returning Citizen Credit.



Apply for a Returning Citizen Credit



Summary Action Center ¹ Settings More...

Filter

Business Income Tax



Account

Balance

\$0.00

- › Manage Payments and Returns
- › Respond to a Notice
- › View more account options 

Once signed into the account – the user will need to click the [View more account options](#) link in the Business Income Tax panel.

Apply for a Returning Citizen Credit



Account Options

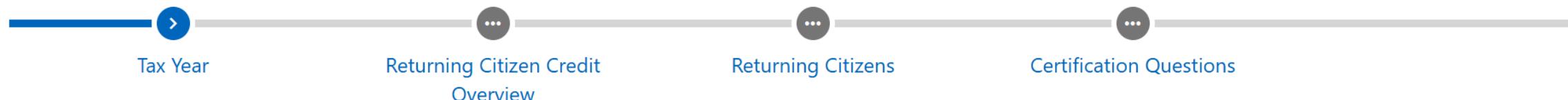
- › Contribute to Illinois Gives
- › Make an Estimated Payment
- › Apply for a Returning Citizen Credit 

In the Account Options panel, click the [Apply for Returning Citizen Credit](#) link. **Note:** The link will not appear until 2026.

Apply for a Returning Citizen Credit



Returning Citizen Credit Application



Credit for Wages Paid to Returning Citizens Application

Enter your period ending *

Required



Complete the period ending date

You are applying for tax year: *

Required

[Cancel](#)

[Previous](#)

[Next](#)



Click Next

Apply for a Returning Citizen Credit



Returning Citizen Credit Application



The maximum amount of all Credit for Wages Paid to Returning Citizens awarded by the Illinois Department of Revenue (IDOR) in any calendar year may not exceed \$1,000,000. Credits shall be awarded on a first-come first-served basis.

Overview

In accordance with Illinois Compiled Statute 35 ILCS 5/216, the Credit for Wages Paid to Returning Citizens is a tax credit offered by Illinois to businesses that hire Illinois residents who were formerly incarcerated. The credit is a percentage of the wages paid to qualified citizens returning to the workforce after incarceration. Unused credit may be carried forward for five years.

- For taxable years beginning on or after January 1, 2025, the amount of credit equals 15% of qualified wages.
- For taxable years ending on or after December 31, 2025, the maximum amount of credit for each individual is \$7,500.
- For taxable years ending on or after December 31, 2025, the total aggregate amount of credit for the credit program is set to \$1 million per taxable year.

For taxable years beginning on or after January 1, 2025, to be eligible for the credit the returning citizen must:

- have been convicted in Illinois or any other jurisdiction;
- have been incarcerated in an Illinois adult correctional facility;
- not be a Sex Offender; and
- have been hired by the taxpayer within 5 years after release from an Illinois correctional facility.

Qualified wages:

- are wages that are subject to federal unemployment tax under IRC Section 3306;
- do not include wages paid to any qualified returning citizen for whom the employer received a federally funded payment for on-the-job training;
- are only attributable to service rendered during the 1-year period beginning with the day the qualified returning citizen begins work; and
- must be reduced by any payments from a program established under Section 482 (e) (1) of the Social Security Act.

This informational page provides the details for qualified returning citizens and wages.

Click Next

Cancel

Previous

Next

Apply for a Returning Citizen Credit



Returning Citizen Credit Application



Please use the "Add a Record" button below to add a qualifying returning citizen in which you paid wages eligible for this credit. Enter all returning citizens before submitting this application for credit. To review a returning citizen's entry, select the tab displaying the citizen's name. Please note that only certain fields are editable.

Returning Citizens

Click **+ Add a Record** to add a Returning Citizen

 **+ Add a Record**

Export 

Name	IDOC #	Releasing Correctional Facility	Date of Birth	Date Hired	Date Released	Wages paid from	Wages paid to	Qualifying Wages	Wages x 15%	Maximum Credit per Citizen	Prior Credit	Maximum Available Credit for this Year	Returning Citizen Credit for this Year

+ Add a Record

Cancel

< Previous

Next >

Apply for a Returning Citizen Credit



! Returning Citizens !

Record 1

+ Add a Record X Delete this Record

Returning Citizen's name *	Required
Returning Citizen's IDOC number *	Required
Releasing Correctional Facility *	Required
Returning Citizen's Date of Birth *	Required
Date hired *	Required
Date returning citizen was released from incarceration *	Required
Enter the dates wages were paid from	
Enter the date wages were paid to	
Qualifying Wages *	Required
Wages x 15%	0.00
Maximum amount of credit per returning citizen	7,500.00
Prior credit claimed for this employee	0.00
Maximum Available Credit for this Year	7,500.00
Returning Citizen Credit for this Year	0.00

Cancel Previous Next >

To add or delete records use the links

Note: The IDOC Number is formatted as ***Letter+5 Digits*** –
Ex: A12345

For each Returning Citizen complete the requested information

When done click Next

Apply for a Returning Citizen Credit



Returning Citizen Credit Application



Certification Questions

Do you certify that all the returning citizens that you are requesting credit for with this application are Illinois residents?

No	Yes
----	-----

Do you certify that the wages paid to the returning citizen(s) are subject to federal unemployment tax under IRC Section 3306?

No	Yes
----	-----

Do you certify that you did not receive federally funded payments for on-the-job training for any of the returning citizens' wages used to determine your returning citizen credit?

No	Yes
----	-----

Do you certify that the wages used to determine your returning citizen credit have been reduced by any payments from a program established under Section 482 (e) (1) of the Social Security Act?

No	Yes
----	-----

Certify each of the statements

[Cancel](#)

[Previous](#)

[Submit](#)



Click Submit

Apply for a Returning Citizen Credit



Returning Citizen Credit Application

Tax Year Returning Citizen Overview

Certification Questions

Do you certify that all the returning citizens that you are related to are returning citizens?

No Yes

Do you certify that the wages paid to the returning citizen are not reduced by any payments from a program established under Section 482 (e) (1) of the Social Security Act?

No Yes

Do you certify that you did not receive federally funded public assistance in the form of a returning citizen credit?

No Yes

Do you certify that the wages used to determine your returning citizen credit have been reduced by any payments from a program established under Section 482 (e) (1) of the Social Security Act?

No Yes

Confirmation

Submit this Request?

Your password is required to submit this request. Are you sure you want to Submit?

Enter Password and click OK

Cancel OK

Cancel Previous Submit

Apply for a Returning Citizen Credit



[More account options](#)

Confirmation

You have successfully applied for a Credit for Wages Paid to Returning Citizens.

Your confirmation number is **-104**.

Submitted on: 3/31/2026 8:47:53 AM (Central Time)

Request type: Returning Citizen Credit Application

Account number:

Tax Year: 2025

This is not a credit certificate. You will receive a separate credit certificate and/or correspondence for each returning citizen you are applying for. If a returning citizen meets the guidelines for the credit, you will receive the credit certificate for that returning citizen by correspondence in your MyTax Illinois account. The credit certificate will include the taxable year the credit must be claimed and the amount of credit that you have been approved for.

Use the 'Printable Confirmation' button to print a paper copy of your completed application.

You may print this page for your records. This confirmation screen will not be accessible once you navigate away from this page. However, a record of your request will remain available in your account.

If you have questions, please visit our website at tax.illinois.gov or email us at REV.ReturningCitizenInquiry@illinois.gov. Reference the confirmation number provided above.

[Printable Confirmation](#)



[Print Confirmation](#)

[OK](#)

Apply for a Returning Citizen Credit



The Confirmation page is not a credit certificate. Users will receive a separate credit certificate and/or correspondence for each returning citizen applied for. If a returning citizen meets the guidelines for the credit, the credit certificate for that returning citizen will be received by correspondence in the MyTax Illinois account. The credit certificate will include the taxable year the credit must be claimed and the amount of credit that has been approved.

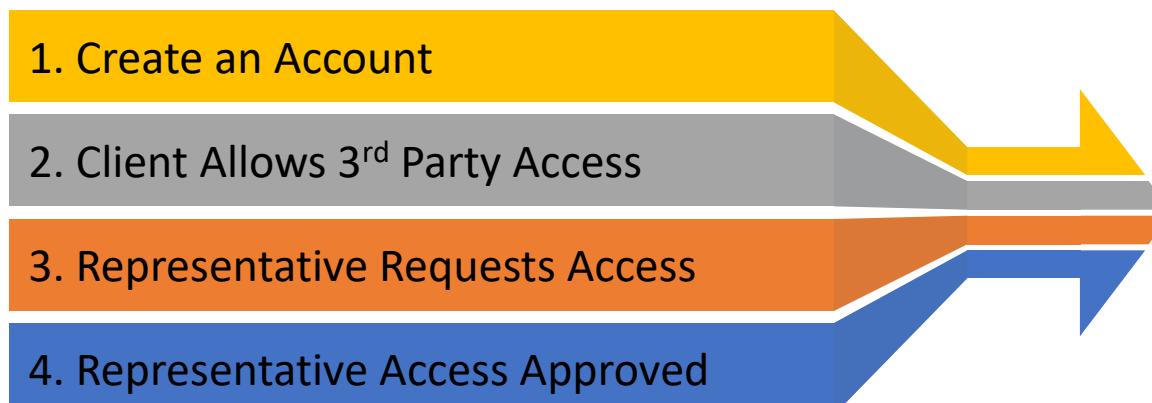
If you have questions, please visit our website at **tax.illinois.gov** or email us at **REV.ReturningCitizenInquiry@illinois.gov**. Reference the confirmation number provided in the confirmation page.



3rd Party Access

3rd Party Access allows a user's representative access to view or act on behalf the user in MyTax Illinois.

- To set up, both the User and the Representative need their own MyTax Illinois accounts

- 
1. Create an Account
 2. Client Allows 3rd Party Access
 3. Representative Requests Access
 4. Representative Access Approved

3rd Party Access

3rd Party Access: Step One



Create an Account – Both Parties need a MyTax account

The image shows the MyTax Illinois website. At the top, there is a blue navigation bar with links to Privacy Policy, Contact, Help, IDES Home, IDOR Home, and ILCC Home. Below the navigation bar is the MyTax Illinois logo, which includes a blue square with a white checkmark and the text "MyTax Illinois". To the right of the logo is a question mark icon. The main content area features a large image of the Illinois State Capitol building. Overlaid on the image is a white box containing a text message scam alert. The alert text reads: "Text Message Scam Alert: We're aware of reported text messages that claim to be from IDOR asking you to update banking information. If you get this message, delete it from your device. We will never send unsolicited texts asking for personal data." To the right of the alert is a login form with fields for "Username" and "Password", a "Log in" button, and links for "Forgot username or password?" and "Don't Have a Logon? Register Here". A large white arrow points from the bottom left towards the "Sign Up" link.

Privacy Policy Contact Help IDES Home IDOR Home ILCC Home

MyTax Illinois

Text Message Scam Alert: We're aware of reported text messages that claim to be from IDOR asking you to update banking information. If you get this message, delete it from your device. We will never send unsolicited texts asking for personal data.

Username

Password

Log in

Forgot username or password?

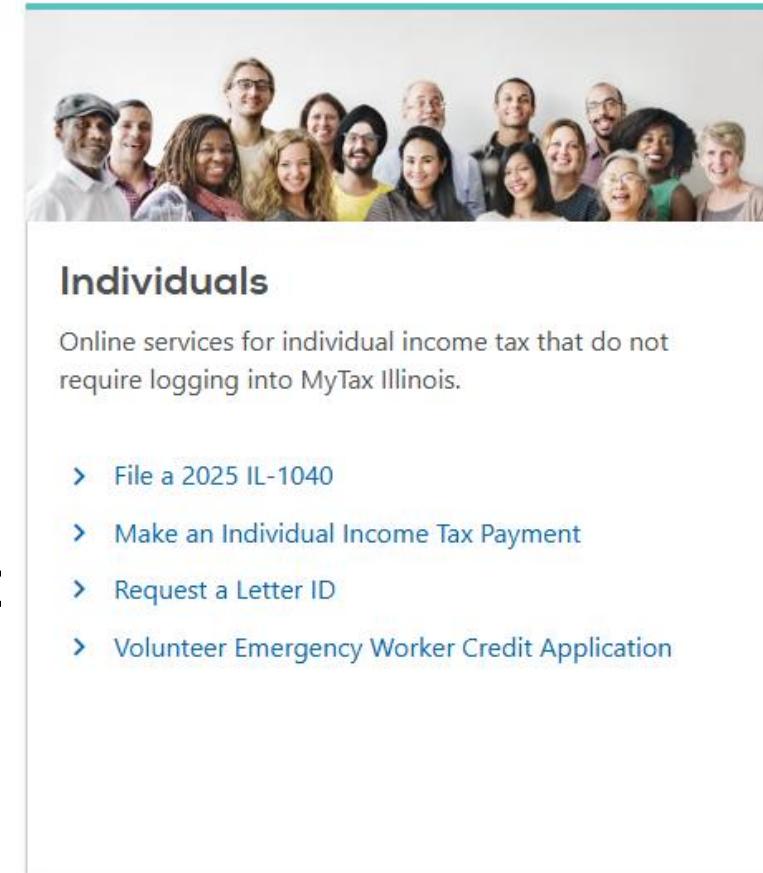
Don't Have a Logon? Register Here

Sign Up

3rd Party Access: Step One cont.



Individuals will need a Letter ID from a letter issued in the last 90 days to create their account. A Letter ID can be requested in the Individuals panel.

A screenshot of a website panel titled "Individuals". The panel features a group photo of diverse individuals at the top. Below the photo, the title "Individuals" is displayed in bold. A descriptive text follows: "Online services for individual income tax that do not require logging into MyTax Illinois." Below this, a list of services is provided, each preceded by a blue right-pointing arrow: "File a 2025 IL-1040", "Make an Individual Income Tax Payment", "Request a Letter ID", and "Volunteer Emergency Worker Credit Application".

Individuals

Online services for individual income tax that do not require logging into MyTax Illinois.

File a 2025 IL-1040

Make an Individual Income Tax Payment

Request a Letter ID

Volunteer Emergency Worker Credit Application

3rd Party Access: Step Two



Client Allows 3rd Party Access

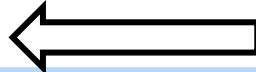


After signing in, click **Manage My Profile** in the upper right-hand corner under the welcome message

3rd Party Access: Step Two cont.

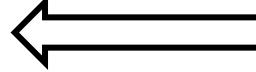


Client Allows 3rd Party Access

Profile Action Center **More...**  Click the **More...** Tab

 *What are you looking for?*

 **Access Management**
Manage access of accounts I have access to.

- › Manage My Access
- › Add Access to an Existing Tax Account
- › Manage Third Party Access 
- › Delete My Profile

 **Other Users**
Manage users who are associated to me.

- › Manage Additional Logons

**After accessing the More... Tab,
Click **Manage Third Party Access****

3rd Party Access: Step Two cont.



Client Allows 3rd Party Access

[← Manage My Profile](#)

Third Party Access

These settings determine if accountants or third parties can request access to your accounts and what level of access they are initially given. If not allowed, they will be prevented from requesting access to your accounts.

Allowed : No



Click **No** to allow Third Party Access

Logons

Filter

Username

Name

Email

There are no logons.

3rd Party Access: Step Two cont.



Client Allows 3rd Party Access

[Manage My Profile](#)

Third Party Access

These settings determine if accountants or third parties can request access to your accounts and what level of access they are initially given. If not allowed, they will be prevented from requesting access to your accounts.

Allowed : [No](#)

Logons

Username	Name	Email
There are no logons.		

Are you sure you want to allow third party logons?

[No](#) [Yes](#)

Click Yes to confirm



3rd Party Access: Step Two cont.



Client Allows 3rd Party Access

[Manage My Profile](#)

Third Party Access

These settings determine if accountants or third parties can request access to your accounts and what level of access they are initially given. If not allowed, they will be prevented from requesting access to your accounts.

Allowed : Yes

Default Access : Third Party

Default Account Access : File

The user will now be given additional options.
They can change the Default Access Type

Logons

Filter

Username

Name

Email

There are no logons.

Note: Access Type determines what the representative will be able to access. Full Access will allow responses to be able to be submitted on behalf of the client.

3rd Party Access: Step Three



Representative Requests 3rd Party Access



From their account, the Representative will need to sign in and click [Manage my Profile](#)

3rd Party Access: Step Three cont.



Representative Requests 3rd Party Access

Profile Action Center **More...**

← Click the More... Tab

What are you looking for?

Access Management
Manage access of accounts I have access to.

> [Manage My Access](#)
> [Add Access to an Existing Tax Account](#)
> [Manage Third Party Access](#)
> [Delete My Profile](#)

Other Users
Manage users who are associated to me.

> [Manage Additional Logons](#)

After accessing the More... Tab,
Click **Add Access to an Existing
Tax Account**

3rd Party Access: Step Three cont.



Representative Requests 3rd Party Access

Add Access to an Existing Tax Account

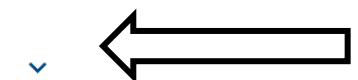


Registration

Add Access to an Existing Tax Account

Choose an Account Type *

Required



← Use the Dropdown menu to choose tax type

[Cancel](#)

[Previous](#)

[Submit](#)

3rd Party Access: Step Three cont.



Representative Requests 3rd Party Access

Add Access to an Existing Tax Account



Registration

Add Access to an Existing Tax Account

Choose an Account Type

IL Withholding Income Tax 

FEIN + Sequence Number 

Example: 55-5555555-000

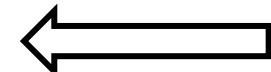
Required

Account Zip Code 

Required

Last Payment Amount

0.00



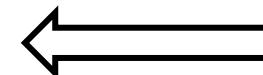
Answer the questions for the client's tax type. **Note:** Individual will require a letter id from a letter issued in the last 90 days.



[Cancel](#)

[Previous](#)

[Submit](#)



When completed click [Submit](#)

3rd Party Access: Step Four



Representative Requests 3rd Party Access

Your request to access the MyTax Illinois account for [REDACTED] as a third party user has been approved. Your level of access has been determined by the owner of the account. Any requests for changes must be communicated with that owner. The Illinois Department of Revenue cannot change the access levels or grant you additional access.

If you have questions, please visit our website at tax.illinois.gov or call us at 217 785-3707.

Do not reply to this email. You will not receive a response. If you have questions, you can find contact information at the following:
<https://tax.illinois.gov/aboutidr/contactus.html>

State of Illinois - CONFIDENTIALITY NOTICE: The information contained in this communication is confidential, may be attorney-client privileged or attorney work product, may constitute inside information or internal deliberative staff communication, and is intended only for the use of the addressee. Unauthorized use, disclosure or copying of this communication or any part thereof is strictly prohibited and may be unlawful. If you have received this communication in error, please notify the sender immediately by return e-mail and destroy this communication and all copies thereof, including all attachments. Receipt by an unintended recipient does not waive attorney-client privilege, attorney work product privilege, or any other exemption from disclosure.

Once the request has been submitted, an email will be sent when the request has been approved/denied. – If approved it will show in the representative's account.



Power of Attorney

Power of Attorney: How To Submit



Upload it as a single PDF using
mytax.Illinois.gov



MyTax.Illinois.gov



Fax

Send it as a single fax to 217.782.4217.
Do not include a cover page or
combine multiple POAs

Attach as a single PDF file and send to
REV.POA@illinois.gov. **Note:** Sending
information via email is not secure

Email



Mail



Illinois Department of Revenue
Power of Attorney Forms MC 3-252
PO Box 19001
Springfield, IL 62794-9001

Power of Attorney: MyTax



Additional Services

Additional submissions and services.

- [State Tax Lien Registry](#)
- [IDOR Power of Attorney Submission](#) 
- [Request ACH Credit Banking Instructions](#)

A valid Power of Attorney can be any of the following:

- Form IL-2848 and attachments
- Form IL-56 and attachments
- Multistate Power of Attorney

You can upload a completed and signed power of attorney form for your client using the **IDOR Power of Attorney Submission** link in the Additional Services panel on the MyTax Illinois homepage.

Power of Attorney: MyTax



! IDOR Power of Attorney Submission

IDOR Power of Attorney Submission

Which form are you submitting?

Form IL-2848	Form IL-56	Multi State Power of Attorney
--------------	------------	-------------------------------

Choose the type of Power of Attorney that you are submitting:

- IL-2848
- IL-56
- Multistate Power of Attorney

Power of Attorney: MyTax



Note: This request should only be submitted for tax types administered by the Illinois Department of Revenue. You must submit Form IL-2848 or Form IL-56 and any supporting documents for either as one attachment. We ask that you use the following naming convention for your attachments: Type of form, the last four digits of your applicable Taxpayer ID (i.e., FEIN or SSN), and the date the form was signed. For example: "IL2848 1234 SGN 1-1-2021"

Primary or Business Name *

Required

Enter the Primary or Business Name of the taxpayer for whom you are submitting the Power of Attorney.

Power of Attorney: MyTax



ID Type	<input type="radio"/> FEIN	<input type="radio"/> SSN
ID Number *	<i>Required</i>	
Confirm ID Number *	<i>Required</i>	

Next choose the ID Type (either FEIN or SSN) of the business or individual.

If a FEIN, enter the FEIN and confirm it in the spaces provided.

Power of Attorney: MyTax



ID Type	FEIN	SSN
ID Number *	Required	
Confirm ID Number *	Required	
Is this for a joint return?	No	Yes
Spouse's Name *	Required	
Spouse's SSN *	Required	
Confirm Spouse's SSN *	Required	

If an SSN, enter the SSN of the primary individual on the return.

Note: If submitting for an individual, you may mark that it is for a joint return. If you mark "Yes," you must enter the spouse's name and SSN.

Power of Attorney: MyTax



Email *	<i>Required</i>
Submitter Name *	<i>Required</i>

Enter the email address and name of the person submitting the Power of Attorney.

This is the person IDOR will contact if the Power of Attorney submission has been approved or if we require additional information.

Power of Attorney: MyTax



* Click Add Button Below to Attach

Attachments

Type	Name	Description	Size
There are no attachments.			

[Add](#)

Next, you will need to add the pdf attachment of the Power of Attorney by clicking the **Add Link**.

Reminder:

- Submit as a single pdf
- No cover sheet is required
- Only one client(and spouse) per submission

Power of Attorney: MyTax



- The IL-2848 and IL-56 can be found for download at tax.Illinois.gov
- The Multistate Power of Attorney is found at mtc.gov

A screenshot of the Illinois Revenue website. The header features the Illinois Revenue logo and navigation links for "Sign Up For Updates", "English", "Search", "About IDOR", "Contact Us", "Make a Payment", "Received a Notice?", "Forms", and "Tax Resources". The breadcrumb navigation shows "Revenue > Forms > Miscellaneous Tax Forms > Power of Attorney Forms".

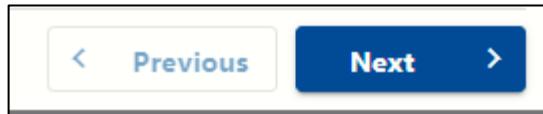
Forms

- Business Income Tax Forms
- Cannabis Forms
- Excise Tax Forms
- Gaming Tax Forms
- Individual Income Tax Forms
- Miscellaneous Tax Forms**
- Business Registration Forms

Power of Attorney Forms

NAME	DESCRIPTION
IL-2848	Instructions Power of Attorney
IL-2848-A	Power of Attorney Additional Information
IL-2848-B	Power of Attorney Specific Authority Granted
IL-2848-E	Power of Attorney for Electronic Processing
IL-56	Instructions Notice of Fiduciary Relationship

Power of Attorney: MyTax



Once all the fields and attachment have been completed/added click **Next**.

Power of Attorney: MyTax



Upload a Completed IDOR Power of Attorney > Review and Submit

This Upload a Completed IDOR Power of Attorney request is ready to submit.

[Cancel](#) [Previous](#) **Submit**

When you are ready to submit the Power of Attorney, click the **Submit Button**.

Power of Attorney: MyTax



Confirmation

Submit this request?

You are required to enter your email to verify this request. Your email will act as your signature.

Email *

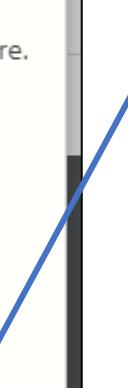
Required

Confirm Email *

Required

Required

Cancel **OK**



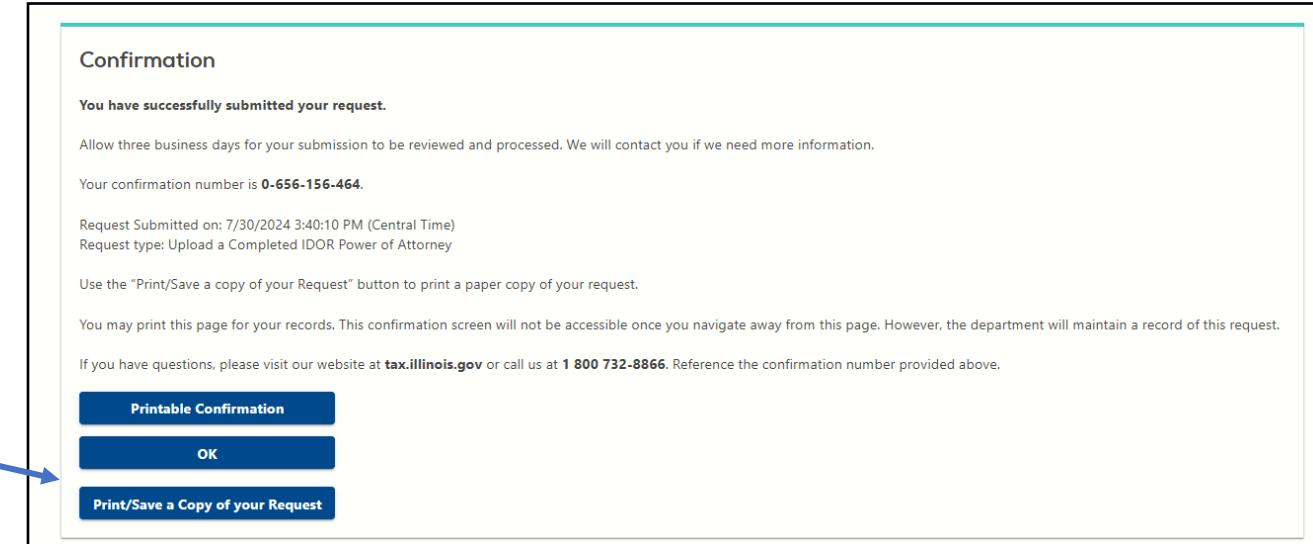
You will be required to enter and confirm your email. Then click the **OK Button.**

Power of Attorney: MyTax



You will be shown a confirmation page indicating that the request has been submitted.

This information **will not** be emailed to you. IDOR recommends that you print/save it for your records.



A screenshot of a confirmation page with a light gray background and a thin black border. The page is titled "Confirmation" in bold. It contains the following text and buttons:

You have successfully submitted your request.

Allow three business days for your submission to be reviewed and processed. We will contact you if we need more information.

Your confirmation number is **0-656-156-464**.

Request Submitted on: 7/30/2024 3:40:10 PM (Central Time)
Request type: Upload a Completed IDOR Power of Attorney

Use the "Print/Save a copy of your Request" button to print a paper copy of your request.

You may print this page for your records. This confirmation screen will not be accessible once you navigate away from this page. However, the department will maintain a record of this request.

If you have questions, please visit our website at tax.illinois.gov or call us at 1 800 732-8866. Reference the confirmation number provided above.

Printable Confirmation

OK

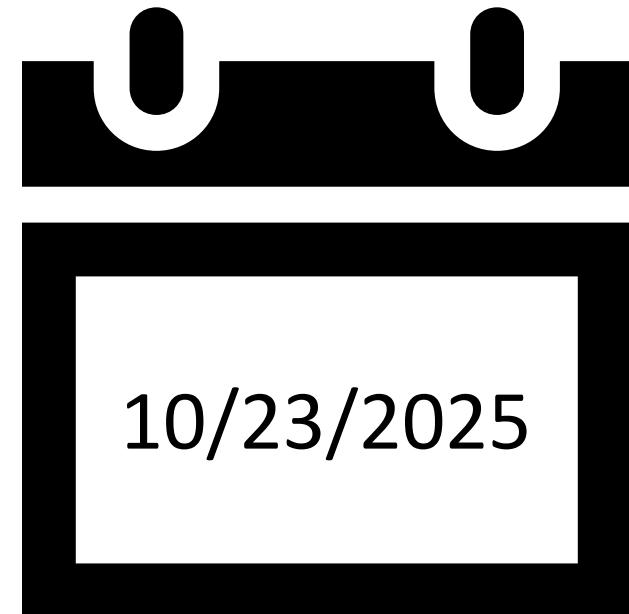
Print/Save a Copy of your Request

A blue arrow points from the text "This information **will not** be emailed to you. IDOR recommends that you print/save it for your records." to the "Print/Save a Copy of your Request" button.



Direct File

The IRS closed Direct File on October 23rd, 2025, for tax year 2024. Currently there is no plan to reopen it for tax year 2025.





ST-1/ST-2

Remote Retailers/Marketplace Facilitators

ST-1/ST-2 Remote Retailers and Market Place Facilitators

As of August 4th, 2025 – Remote retailers and marketplace facilitators can update their locations as part of the process of filing their ST-2.

ST-1 Return : GenTax Testing

12/31/2025
ST-1 Sales/Use Tax
4499-1452
MARKETPLACE FACILITATOR

Legal Name : MARKETPLACE FACILITATOR
Due Date : 1/20/2026

ST-1 Return

Select Schedules ✓ Schedule A - Deductions ✓ ST-2 >

ST-2 Form Instructions

Location Code	Location Name	4a GM Receipts	5a Food & Drug Receipts	8a Other Receipts	8b Other Tax
016-0001-1-R00	Chicago (Cook)	0.00	0.00	0.00	0.00
022-0068-6-R00	Chicago (DuPage)	0.00	0.00	0.00	0.00
076-0029-1-R00	Abbott (U)	0.00	0.00	0.00	0.00
048-0002-8-R00	Abingdon	0.00	0.00	0.00	0.00
100-0021-6-R00	Absher (U)	0.00	0.00	0.00	0.00
055-0002-8-R00	Adair (U)	0.00	0.00	0.00	0.00
001-0002-1-R00	Adams (U)	0.00	0.00	0.00	0.00

Cancel Save Draft < Previous Next >

ST-1/ST-2 Remote Retailers and Market Place Facilitators

In addition, remote retailers and marketplace facilitators will be able to complete the ST-2 in the list rather than individual tabs.

- Active Registered changing locations will be listed first on the ST-2 list.
- Changing locations with non-zero entries will be added as registered locations when processing the return and will appear in subsequent months.

ST-1 Return : GenTax Testing

12/31/2025
ST-1 Sales/Use Tax
4499-1452
MARKETPLACE FACILITATOR

Legal Name : MARKETPLACE FACILITATOR
Due Date : 1/20/2026

ST-1 Return

Select Schedules ✓ Schedule A - Deductions ✓ ST-2

ST-2 Form Instructions

Location Code	Location Name	4a GM Receipts	5a Food & Drug Receipts	8a Other Receipts	8b Other Tax
016-0001-1-R00	Chicago (Cook)	0.00	0.00	0.00	0.00
022-0068-6-R00	Chicago (DuPage)	0.00	0.00	0.00	0.00
076-0029-1-R00	Abbott (U)	0.00	0.00	0.00	0.00
048-0002-8-R00	Abingdon	0.00	0.00	0.00	0.00
100-0021-6-R00	Absher (U)	0.00	0.00	0.00	0.00
055-0002-8-R00	Adair (U)	0.00	0.00	0.00	0.00
001-0002-1-R00	Adams (U)	0.00	0.00	0.00	0.00

Cancel Save Draft Previous Next

ST-1/ST-2 Remote Retailers and Market Place Facilitators

Once the previous ST-2 list is completed, the next page is a Summary of the completed branch locations will appear. Each completed site will have its own tab.

Note: Non-marketplace facilitators and non-remote retailers will not have these changes. It will remain the same as it currently is programmed.

[File a Return](#)

ST-1 Return

12/31/2025
ST-1 Sales/Use Tax
4499-1452
MARKETPLACE FACILITATOR

Legal Name : MARKETPLACE FACILITATOR
Due Date : 1/20/2026

ST-1 Return

Select Schedules Schedule A - Deductions **ST-2** ST-2 Summary

ST-2 Summary 016-0001-1-000 076-0029-1-R00

Location Code	Location	4a GM Receipts	4b GM Tax	5a Food & Drug	5b Food & Drug	8a Other Receipt	8b Other Tax
016-0001-1-R00	Chicago (Cook)	1,000.00	103.00	100.00	2.00	0.00	0.00
076-0029-1-R00	Abbott (U)	1,000.00	63.00	80.00	1.00	0.00	0.00

[Cancel](#) [Save Draft](#) [Previous](#) [Next](#)



Maintain Locations

MyTax – Maintain Locations

In Maintain Locations, there is a Starting Date for Sites field for Changing locations.

- The starting date will only apply to locations selected after the date has been entered by the user.
- The user still has the option to add a separate date for a specific location if it differs from the previously entered blanket date.

More account options : GenTax Testing

Maintain Locations

ST-1 Sales/Use Tax
4499-1452
MARKETPLACE FACILITATOR

Maintain Locations

Site Maintenance Add Permanent Sites Add Changing Location Sites

Use changing locations if you make sales from locations that are not permanent and may change (i.e., at festivals, flea markets, or craft shows) or if you are a remote retailer that must collect tax based on destination.

Changing locations that have already been registered for your account will not appear in this list. Registered locations are displayed under Existing Locations.

To narrow the list of choices, use the filter fields below by typing the name of your taxable location.

Starting Date for Sites

Municipalities					Counties				
Select	Municipality	Code	Start Date	DBA Name	Select	County	Code	Start Date	DBA Name
<input type="checkbox"/>	Absher (U)	10000216R			<input type="checkbox"/>	Adams County	00150005R		
<input type="checkbox"/>	Adair (U)	05500028R			<input type="checkbox"/>	Alexander Cou	00250001R		
<input type="checkbox"/>	Adams (U)	00100021R			<input type="checkbox"/>	Bond County	00350004R		



Retrieve an ST-556/
View All Returns

MyTax – Retrieve an ST-556/ST-556-LSE

As of August 4th, 2025, Retrieve ST-556/556-LSE was removed because View All Returns now holds the most recent one thousand returns. Returns outside of those listed can be retrieved by entering the return number and clicking search.

Search : GenTax Testing

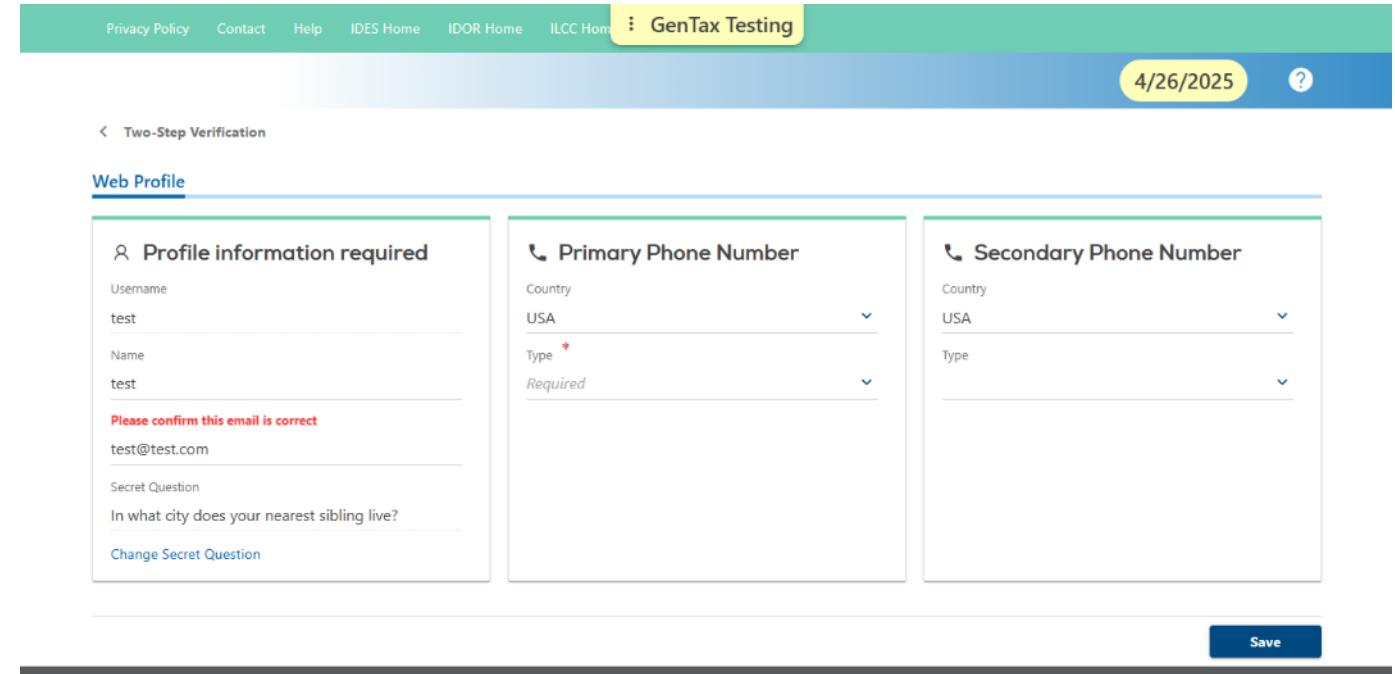
Filing Period From		Return Number		Search					
Filing Period To		VIN							
Filing Period	Return Status			Return #	VIN	Tax	Penalty	Interest	
9/6/2025	Posted	View/Amend	Pay	559558796	12333SMAINST6262	1,260.00	9.91	1.17	
9/6/2025	Balanced	View/Amend	Pay	559558804	123HULLID62629	910.00	0.00	0.00	
9/6/2025	Posted	View/Amend	Pay	559558812	112233MAINST6262	702.00	0.00	0.00	
9/2/2025	Balanced	View/Amend	Pay	559558325	TAD123EXEMPT6271	0.00	0.00	0.00	
8/4/2025	BalanceError	View/Amend	Pay	559557681	1234EXEMPT787669	0.00	0.00	0.00	
7/17/2025	Posted	View/Amend	Pay	559558333	1234TAXDUE732886	895.00	35.80	4.63	
7/1/2025	Posted	View/Amend	Pay	559557624	104405MAINST6262	1,062.00	72.48	2.85	
6/15/2025	Posted	View/Amend	Pay	559557673	12345CHICAGO6061	5,156.00	236.24	27.69	
3/6/2025	Posted	View/Amend	Pay	559557640	12345SMAINST6262	344.00	71.28	8.64	
2/14/2025	Posted	View/Amend	Pay	559557632	10386SMAINST6262	916.00	139.92	26.53	
2/14/2025	Suspended	View/Amend	Pay	559557632	10386SMAINST6262	916.00	0.00	0.00	
1/6/2025	Posted	View/Amend	Pay	559550538	2345NM2V5B2NB51	219.00	8.76	1.01	
1/2/2025	Posted	View/Amend	Pay	559550520	23N4BM2345N3VB4	250.00	10.00	1.39	



Confirm Contact Information

MyTax – Confirm Contact Information

The first-time someone signs into their MyTax account each year they will need to confirm their email, secret question, and contact number(s). This will only be required the first time they sign in each year.



The screenshot shows a web application interface for 'GenTax Testing' on 4/26/2025. The top navigation bar includes links for Privacy Policy, Contact, Help, IDES Home, IDOR Home, ILCC Home, and a yellow 'GenTax Testing' button. Below the navigation is a blue header bar with the date '4/26/2025' and a help icon. The main content area is titled 'Two-Step Verification' and 'Web Profile'. It contains three main sections: 'Profile information required' (Username: test, Name: test, Email: test@test.com, Secret Question: In what city does your nearest sibling live?), 'Primary Phone Number' (Country: USA, Type: Required), and 'Secondary Phone Number' (Country: USA). A 'Save' button is located at the bottom right of the form.

Privacy Policy Contact Help IDES Home IDOR Home ILCC Home GenTax Testing

4/26/2025 ?

Two-Step Verification

Web Profile

Profile information required

Username: test

Name: test

Please confirm this email is correct: test@test.com

Secret Question: In what city does your nearest sibling live?

Change Secret Question

Primary Phone Number

Country: USA

Type: * Required

Secondary Phone Number

Country: USA

Type

Save



Contact Information

Telephone: 1.800.732.8866

Telephone: 1.217.782.3336

Business Hot Line: 1.217.524.4772

MyTax Illinois Help: rev.mytaxhelp@illinois.gov

Website:

- tax.illinois.gov
- mytax.illinois.gov

