



Illinois Department of Revenue
ST-1 Sales and Use Tax Return (R-3/06)

REV 03 FORM 002
 E S
 NS ED CA RC ET

IBT no. _____ Liability period ____/____/____ to ____/____/____ Due by _____

Form ST-1 is due on or before the 20th day of the month following the end of the reporting period.

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
 (invoiced and delivered) _____

Step 2: Taxable Receipts

- 1 Total receipts (Include tax.) 1 _____
- 2 Deductions - include tax collected
 (Use worksheet on back.) 2 _____
- 3 Taxable receipts
 (Subtract Line 2 from Line 1.) 3 _____

Step 3: Tax on Receipts

Sales from locations within Illinois

General merchandise

4a _____ x _____ = 4b _____

Food, drugs, and medical appliances^(rate)

5a _____ x _____ = 5b _____

Sales from locations outside Illinois

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
 (Add Lines 4b, 5b, 6b, 7b, and 8b.) 9 _____

Step 4: Retailer's Discount and Net Tax on Receipts

- 10 If you filed and paid by the due date,
 multiply Line 9 by 1.75% (.0175). 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.) 16 _____

16a Manufacturer's Purchase Credit

(See instructions.) 16a _____

17 Prepaid sales tax

(Attach PST-2 copy A.) 17 _____

18 Quarter-monthly payments

(Paid on Form RR-3 or by EFT) 18 _____

19 Prior overpayment

19 _____

20 Total prepayments

(Add Lines 16a, 17, 18, and 19.) 20 _____

21 Net tax due

(Subtract Line 20 from Line 16.) 21 _____

Step 7: Payment Due

22 Excess tax collected

(See instructions.) 22 _____

23 Total tax due

(Add Lines 21 and 22.) **➔** 23 _____

24 Credit memorandum

(See instructions.) 24 _____

25 Payment due

(Subtract Line 24 from Line 23.) **➔** 25 _____

Step 8: Sign Below

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

Taxpayer _____ Phone _____ Date ____/____/____

Preparer _____ Phone _____ Date ____/____/____

 **Try filing electronically!**
 tax.illinois.gov

Use this form **only** if a preprinted form is not available.

Owner's name _____

Mailing address _____

Business name _____

Business address _____

Write your check and send your payment to

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

Liability period ____/____/____ to ____/____/____

KOB _____

IBT no. _____

ST-1 Worksheet for Line 2

1 Taxes collected from the following:					
a General merchandise retail sales				1a	_____
b General merchandise service sales				1b	_____
c Food, drugs, and medical appliances retail sales				1c	_____
d Food, drugs, and medical appliances service sales				1d	_____
2 Add Items 1a through 1d. This is the total amount of taxes you collected.				2	_____
3 Resale				3	_____
4 Interstate commerce				4	_____
5 Cash refunds				5	_____
6 Newspapers and magazines				6	_____
7 State motor fuel tax					
		Number of gallons	Rate		
Gasoline	7a	_____	x 19¢ =	7b	_____
Gasohol and majority blended ethanol	7c	_____	x 19¢ =	7d	_____
Diesel (including biodiesel and biodiesel blends)	7e	_____	x 21.5¢ =	7f	_____
Dieselhol	7g	_____	x 21.5¢ =	7h	_____
Other special fuels	7i	_____	x 19¢ =	7j	_____
8 Specific fuels sales tax exemption					
Note: Subtract all motor fuel taxes before entering amounts on Lines 8a through 8i.					
		Receipts	Rate		
Gasohol	8a	_____	x 0.20 =	8b	_____
Biodiesel blend (90 - 99 percent petroleum-based product)	8c	_____	x 0.20 =	8d	_____
Biodiesel blend (1 - 89 percent petroleum-based product)	8e	_____	x 1.00 =	8f	_____
100 percent biodiesel	8g	_____	x 1.00 =	8h	_____
Majority blended ethanol fuel	8i	_____	x 1.00 =	8j	_____
9 Sales of service. List the non-taxable portion from sales of the following:					
a Repairs				9a	_____
b Prescriptions				9b	_____
c Other (identify) _____				9c	_____
10 Exempt organizations				10	_____
11 Food stamps				11	_____
12 Enterprise zone building materials and consumables or high impact business building materials				12	_____
13 Manufacturing machinery and equipment (including photoprocessing)				13	_____
14 Farm machinery and equipment				14	_____
15 Graphic arts machinery and equipment				15	_____
16 Other _____				16a	_____
_____				16b	_____
_____				16c	_____
_____				16d	_____
17 Add Items 3 through 16d. This is the total of your deductions.				17	_____
18 Add Items 2 and 17 and write this amount on Line 2 on Form ST-1.				18	_____

This form is authorized by the Illinois Retailers' Occupation and Related Tax Acts. Disclosure of this information is REQUIRED. Failure to provide it could result in a penalty. This form has been approved by the Forms Management Center. IL 492-0030

