



## Step 1: Identify yourself

Your name \_\_\_\_\_  
Number and street \_\_\_\_\_  
City, State, ZIP \_\_\_\_\_

Daytime phone number (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_  
Social Security number \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
OR  
FEIN \_\_\_\_\_ - \_\_\_\_\_

## Step 2: Figure the Illinois Use Tax

(Please round figures to whole dollars.)

- 1 Write the date of your last purchase of general merchandise  
If you are filing on an annual basis, write the year only. Otherwise, write the entire date. \_\_\_\_/\_\_\_\_/\_\_\_\_  
Month Day Year
- 1a Write the total cost of general merchandise you purchased outside of Illinois to use in Illinois. 1a \_\_\_\_\_ | \_\_\_\_\_
- 1b Multiply Line 1a by 6.25% (.0625). 1b \_\_\_\_\_ | \_\_\_\_\_
- 2a Write the total cost of qualifying food, drugs, medical appliances, and diabetic supplies, such as insulin and syringes, you purchased outside of Illinois to use in Illinois. 2a \_\_\_\_\_ | \_\_\_\_\_
- 2b Multiply Line 2a by 1% (.01). 2b \_\_\_\_\_ | \_\_\_\_\_
- 3 Add Lines 1b and 2b. **This is your use tax on purchases.** 3 \_\_\_\_\_ | \_\_\_\_\_
- 4 Write the amount of sales tax you paid to another state (not to another country) on the items included on Lines 1a and 2a. 4 \_\_\_\_\_ | \_\_\_\_\_

## Step 3: Figure the total amount you owe

(Please round figures to whole dollars.)

- 5 Compare Line 3 and Line 4. If Line 4 is equal to or greater than Line 3, you do not owe use tax. If Line 3 is greater than Line 4, subtract Line 4 from Line 3.  
**This is the total amount you owe.** → 5 \_\_\_\_\_ | \_\_\_\_\_

## Step 4: 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.

Your signature \_\_\_\_\_

Date \_\_\_\_\_



See next page for instructions. →

- DO NOT attach your check OR this form to any other return.
- MAKE your check payable to the "Illinois Department of Revenue."
- MAIL all other forms separately.
- WRITE "ST-44" on your check and attach it to this form (ST-44).
- MAIL this form (ST-44) to: **ILLINOIS DEPARTMENT OF REVENUE  
RETAILERS' OCCUPATION TAX  
SPRINGFIELD, IL 62776-0001**

