



Account ID This form is for: (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.)
2 Deductions - include tax collected (From Schedule A, Line 30.)
3 Taxable receipts (Subtract Line 2 from Line 1.)

Step 3: Tax on Receipts

Sales from locations within Illinois

General merchandise

4a x = 4b (rate)

Food, drugs, and medical appliances

5a x = 5b (rate)

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 (rate)

9 Tax due on receipts (Add Lines 4b, 5b, 6b, 7b, and 8b.)

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

- 10 Retailer's discount - If qualified, multiply Line 9 by 1.75% (.0175). (See instructions.)
11 Net tax due on receipts (Subtract Line 10 from Line 9.)

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

16a

17 Prepaid sales tax

(Attach PST-2 copy A.) 17

18 Quarter-monthly (accelerated) payments

18

19 Total prepayments

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

20 Net tax due

(Subtract Line 19 from Line 16.) 20

Step 7: Payment Due

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

21

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

22

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

23

24 Credit amount

(See instructions.) 24

25 Payment due

(Subtract Line 24 from Line 23.) 25

Step 8: Sign Below

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

Taxpayer Phone Date

Preparer Phone Date

ST-1 (R-07/17)

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

Owner's name

Business name

Business address

Mailing address

Make your payment to

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



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	_____	_____
2	Taxes collected on food, drugs, and medical appliances sales and service	2	_____	_____
3	E911 Surcharge and ITAC Assessment collected	3	_____	_____
4	Resale	• 4	_____	_____
5	Interstate commerce	• 5	_____	_____
6	Manufacturing machinery and equipment (MM&E) - Do <i>not</i> include deduction for graphic arts.	• 6	_____	_____
7	Farm machinery and equipment	• 7	_____	_____
8	Graphic arts machinery and equipment - Do <i>not</i> combine with deduction for MM&E on Line 6.	• 8	_____	_____
9	Supplemental Nutrition Assistance Program (SNAP - formerly called food stamps)	• 9	_____	_____
10	Enterprise zone			
	a Sales of building materials	• 10a	_____	_____
	b Sales of items other than building materials	• 10b	_____	_____
11	High impact business			
	a Sales of building materials	• 11a	_____	_____
	b Sales of items other than building materials	• 11b	_____	_____
12	River edge redevelopment zone building materials	• 12	_____	_____
13	Exempt organizations	• 13	_____	_____
14	Uncollectible debt on which tax was previously paid	• 14	_____	_____
15	Sales of service - Identify here: _____	15	_____	_____
16	Other (including cash refunds, newspapers and magazines, etc.) - Identify below. _____	16	_____	_____
17	Total Section 1 deductions. Add Lines 1 through 16.	17	_____	_____

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

<u>State motor fuel tax</u>		<u>Number of gallons/DGEs/GGEs</u>	<u>Rate</u>		
18	Gasoline	18a _____	x 19¢	=	18b _____
19	Gasohol and majority blended ethanol	19a _____	x 19¢	=	19b _____
20	Diesel (including biodiesel and biodiesel blends)	20a _____	x 21.5¢	=	20b _____
21	Dieselhol and other fuels at 21.5¢	21a _____	x 21.5¢	=	21b _____
22	Liquefied natural gas and liquefied petroleum gas	22a _____	x 21.5¢	=	22b _____
23	Compressed natural gas and other fuels at 19¢	23a _____	x 19¢	=	23b _____
<u>Specific fuels sales tax exemption</u>		<u>Receipts</u>	<u>Percentage</u>		
24	Biodiesel blend (no less than 1% but no more than 10% biodiesel)	24a _____	x 20% (.20)	=	24b _____
25	Biodiesel blend (more than 10% but no more than 99% biodiesel)	25a _____	x 100% (1.00)	=	25b _____
26	100 percent biodiesel	26a _____	x 100% (1.00)	=	26b _____
27	Majority blended ethanol fuel	27a _____	x 100% (1.00)	=	27b _____
28	Other motor fuel deductions _____				28 _____
29	Total Section 2 deductions. Add Lines 18b through 28.				29 _____

Section 3: Total deductions

30	Add Lines 17 and 29. Enter this amount on Step 2, Line 2 on the front page of this return.	30	_____	_____
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Schedule B — E911 Surcharge and ITAC Assessment

Receipts from retail transactions of prepaid wireless telecommunications service

1	Enter receipts subject to E911 Surcharge and ITAC Assessment.	1	_____	_____
Figure your breakdown of retail transactions for Chicago locations				
2	For Chicago locations	2a _____	x _____	= 2b _____
3	For Chicago locations at prior rates	3a _____	x _____	= 3b _____
4	Total for Chicago locations. Add Lines 2b and 3b.	4	_____	_____
Figure your breakdown of retail transactions for non-Chicago locations				
5	For non-Chicago locations	5a _____	x _____	= 5b _____
6	For non-Chicago locations at prior rates	6a _____	x _____	= 6b _____
7	Total for non-Chicago locations. Add Lines 5b and 6b.	7	_____	_____
Figure your net E911 Surcharge and ITAC Assessment				
8	Total E911 Surcharge and ITAC Assessment. Add Lines 4 and 7.	8	_____	_____
9	Discount - If you qualify, multiply Line 8 by 3% (.03). See instructions.	9	_____	_____
10	Subtract Line 9 from Line 8. Enter this amount on Step 7, Line 21.	10	_____	_____

