
General Information

Who must file this form?

If you have one business but sell items at more than one location (site), you must collect and remit sales and use taxes according to the rates of each particular location. You must complete and attach Form ST-2, Multiple Site Form, to your Form ST-1, Sales and Use Tax and E911 Surcharge Return, to show the breakdown of taxes collected and paid from each site.

How do I report my sales?

Follow the specific instructions at the bottom of the page to report your sales. Based on the information you provided at the time you registered, we printed the location code, location name, address, and applicable tax rate for each of your sites. If you have sales for the current period from a site that is not listed, please write the name and address of the site and report your sales of goods and services. See the question below for information on how to update your registration.

What if I add or discontinue one of my sites or change locations?

You must contact the Central Registration Division by calling **217 785-3707** or writing us at:

CENTRAL REGISTRATION DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19030
SPRINGFIELD IL 62794-9030

It is important to keep your registration information updated so your returns will include the correct tax rates.

How can I find out what tax rates I should be collecting?

If you file electronically using the free WebFile application on our website at tax.illinois.gov, the rates will be populated for you according to your registration. You can also use the **Tax Rate Finder** on our website at tax.illinois.gov to look up location specific tax rates.

What if I need help?

If you need help, call us at **1 800 732-8866** or **217 782-3336**, call our TDD-telecommunications device for the deaf at **1 800 544-5304**, or visit our website at tax.illinois.gov.

Can I computer-generate my own form?

We encourage you to use the WebFile program on our website at tax.illinois.gov or TaxPrep software to file your return electronically. If you wish to use a form other than the form we send you, you must have our approval. Failure to comply with this requirement may result in the delay of processing your return or generating any credit. If your form has not been approved, you must use forms prescribed by the department. Separate statements not on forms provided or approved by the department will not be accepted and you will be asked for appropriate documentation. If you would like to generate your own forms, send a sample to:

OFFICE OF PUBLICATIONS MANAGEMENT (3-375)
ILLINOIS DEPARTMENT OF REVENUE
101 WEST JEFFERSON
SPRINGFIELD IL 62702

Specific Instructions

When completing this form, please round to the nearest dollar by dropping amounts less than 50 cents and increasing amounts of 50 cents or more to the next higher dollar.

Line 4a General merchandise base

For each site, write the total amount you received from your sales of general merchandise, plus the amount you received from general merchandise you sold in performing your service. Do not include tax.

Line 4b Multiply Line 4a by the tax rate.

Line 5a Food, drugs, and medical appliances base

For each site, write the total amount you received from your sales of qualifying food, drugs, and medical appliances, plus the amount you received from the qualifying food, drugs, and medical appliances you sold in performing your service. Do not include tax.

Line 5b Multiply Line 5a by the tax rate.

Line 8a Receipts taxed at other rates

For each site, write **only** the receipts from sales of merchandise and service you made at rates different from the rates printed in Lines 4a and 5a. If you have receipts from current sales that you believe are taxable at a different rate, call us at **1 800 732-8866** or **217 782-3336** or the TDD-telecommunications device for the deaf at **1 800 544-5304** for instructions on how to report.

Line 8b Multiply each amount on Line 8a by the correct tax rate, add the results, and write the total on Line 8b.

Lines 4a through 8b Page totals

For each page total line, 4a through 8b, add the amounts you wrote on the corresponding line for each site. Write the sum on the page total line at the bottom of each page. For example, add all of the amounts you wrote on Line 4a and write the sum on the 4a page total line. If your Form ST-2 has more than one page of sites, complete the page totals for each page. The combined ST-2 page totals for each line number must equal the amount on the corresponding line of your Form ST-1. For example, the amount of the combined ST-2 page totals for Line 4a must equal the amount on Line 4a of your Form ST-1.

