

General Information

Who must file this form?

If you have an Expanded Temporary Storage Permit number under which you purchased property tax-free to temporarily store in Illinois and ship out-of-state for use or consumption but instead used or consumed the property at an Illinois location, you must file this form.

What if I need help or additional forms?

For help, call our Taxpayer Assistance Division 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**

If you need a preprinted form, call our Central Registration Division at **217 785-2889** or **217 785-3707**.

Can I computer-generate my own form?

You must have our approval before you can use any form other than the ones we send you. If you would like to computer-generate your own form, send a sample form to:

OFFICE OF PUBLICATIONS MANAGEMENT 3-375
ILLINOIS DEPARTMENT OF REVENUE
101 W JEFFERSON
SPRINGFIELD IL 62702

General Instructions

How do I report my purchases?

Form ST-2-TS has two Parts.

- Part 1 is used to report Illinois county locations and municipalities that **have not** created a business district development or redevelopment plan and imposed a local business district sales tax.
- Part 2 is used to report the municipalities that **have** created a business district development or redevelopment plan and imposed a local business district sales tax. Each business district location for that municipality is reported separately.

Part 1, County locations and municipal locations (no business district tax)

Report the purchases that you made using your Expanded Temporary Storage Permit number but that you subsequently used in Illinois instead of shipping out-of-state for those sites for which a business district sales tax has **not** been imposed.

You must print the location code, site name and address, and applicable tax rate for each county and municipality that has not imposed a business district tax. If a location has more than one tax rate, you should print it more than once. For example, since Barrington Hills has portions of the city located in four separate counties with four separate tax rates, it would be listed four times on Form ST-2-TS. If you make a purchase in Barrington Hills, you must determine which is the appropriate location listing and tax rate for that vendor. You may ask the vendor for this information. For each location from which you purchased goods tax-free under this exemption, you must report your purchases on the appropriate location listing for the appropriate tax rate.

Part 2, Municipalities with business district tax locations

Report the purchases that you made using your Expanded Temporary Storage Permit number but that you subsequently used in Illinois instead of shipping out-of-state for those sites for which a business district sales tax has been imposed.

You must print the location code, site name and address, and applicable tax rate for each municipality that has imposed a business district tax and the location code and applicable tax rate for each business district tax area for that municipality.

Print the portion of the municipality not included in the business district tax area first. The business district tax locations should be printed below the municipal location. It is your responsibility to determine the appropriate location listing and tax rate for each vendor. You may ask the vendor for this information.

Note: You may obtain the information needed to complete the taxable location code and tax rate by referring to our Tax Rate Database on our website at **tax.illinois.gov**.

Line-by-line 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 from which you purchased general merchandise using your Expanded Temporary Storage Permit number but subsequently used some of those items in Illinois instead of shipping them out-of-state, write the total amount of your taxable purchases.

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

Line 5a Food, drugs, and medical appliances base

For each site from which you purchased qualifying food, drugs, and medical appliances using your Expanded Temporary Storage Permit number but subsequently used some of those items in Illinois instead of shipping them out-of-state, write the total amount of your taxable purchases.

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

Line 8a Use this line **only** if the location's tax rate has changed since you made the purchase.

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

Lines 4a through 8b Page totals

You must total each page of Form ST-2-TS on which you report purchases.

For each of the page total lines at the bottom of the form (4a through 8b), write the sum of the amounts you wrote on the corresponding line for each site. For example, add all of the amounts you wrote on Line 4a and write the sum on the 4a page total line.

For each line number, 4a through 8b, the sum of all page totals you wrote on Form ST-2-TS plus the sum of all page totals you wrote on Form ST-2 must equal the amount on the corresponding line of your Form ST-1. For example, the sum of all ST-2-TS page totals for Line 4a plus the sum of all ST-2 page totals for Line 4a must equal the amount on Line 4a of your Form ST-1.