

+ NEW SALES TAX RETURN FOR SALES OF REGISTERED  
 VEHICLES, AIRCRAFT, AND MOBILE HOMES

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 |TO:| RETAILERS OF  
 +----+ REGISTERED  
 VEHICLES, AIRCRAFT,  
 AND MOBILE HOMES

As you probably know, the state's new sales tax law, sales tax reform, goes into effect January 1, 1990. You should already have received a bulletin (FY90-6) explaining the new law, along with a copy of the Sales and Use Tax Return, Form ST-1 (the form that most taxpayers will be using to report their taxable sales and purchases).

The purpose of this bulletin is to introduce you to the new tax return which you will be using to report your sales of registered vehicles, aircraft, and mobile homes - Form ST-556. We have enclosed a copy of the new return and instructions so that you will have time to become familiar with them and to re-program your computers, if you use them.

The new return will continue to be a three-part, pin-fed form and will ask for much the same information about the buyer, the purchased vehicle, the

CHANGES IN THE  
 NEW RETURN  
 As with Form ST-1, you will be required to report whole dollar amounts on each line. That is, you must drop amounts of less than 50¢ and increase amounts of 50¢ or more to the next higher dollar.

You will no longer have to separately figure state, local, transit, county supplementary, and water commission taxes. Each return showing a preprinted Illinois sales site will also show a single preprinted tax rate for that site.

If you make sales from more than one permanent site in Illinois, you will receive preprinted returns for each site. Therefore, you will need to be sure that you use the right returns for the right site.

When you distribute the copies of the return, you will be sending the top copy to us, keeping the second copy for your records, and giving the third copy to the buyer.

The section regarding

on which to report your voluntary collection of use tax from customers subject to this tax, as well as a separate line (line 13) on which to report any excess tax that you may collect (if you choose not to refund it to your customer).

CHANGES IN THE  
 INSTRUCTIONS  
 There will be two sets of instructions for Form ST-556. If you make sales from within Illinois, you will use ST-556 Instructions for Sales from Illinois Locations (ST-556(1)). If you are an out-of-state lessor selling a vehicle located in Illinois, you will use ST-556 Instructions for Out-of-State Sales (ST-556(2)).

WHEN WILL I GET MY  
 SUPPLY OF FORMS ST-556?  
 We will send you a supply of ST-556s during December. Please use them for vehicles which you DELIVER on and after January 1, 1990. Use your current Forms RR-556 until then.

QUESTIONS?  
 If you have questions or need more information, please contact us. Our

