

general merchandise and food and drugs as the state tax you are already familiar with. (The base refers to those items that are taxed. Any item that is exempt from state tax will also be exempt from this home rule tax.)

quarter. The return for July and August will be preprinted with the lower rates, and a return for September will be preprinted with the higher combined rates. The due date for both returns is October 31, 1990.

please call or write us. Our telephone numbers and address are listed at the bottom of this bulletin.

DO I CHARGE HOME RULE TAX TO ILLINOIS CUSTOMERS WHO LIVE OUTSIDE MY HOME RULE MUNICIPALITY?

+ Annual filers

Effective September 1, 1990, you will charge home rule tax on your sales (except sales reported on Form ST-556) regardless of your Illinois customer's address or the sale's point of delivery within this state.

You will have two returns. The return for January through August will be preprinted with the lower rates, and a return for September through December will be preprinted with the higher combined rates. The due date for both returns is January 31, 1991.

WHAT ARE MY SPECIAL FILING INSTRUCTIONS?

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|TO:|RETAILERS OF MOTOR
+---+FUEL

+ Monthly filers
Your September return will be the first return to have combined rates. The due date is October 31, 1990, for the return for September 1990.

Chicago's 5-cent-per-gallon motor fuel tax remains in effect, and this tax should be reported directly to your home rule municipality. In addition, motor fuel is subject to the 1 percent home rule sales tax on general merchandise. You will report these sales along with all of your other general merchandise sales on your ST-1, paying the combined general merchandise rate of 7.5 percent.

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FOR INFORMATION

CALL: 1 800 732-8866 or
1 217 782-3336
WRITE: Illinois Department of Revenue
101 W. Jefferson St., P.O. Box 19044
Springfield, IL 62794-9044
