



■ Filing the New Form ST-1, Sales and Use Tax Return

TO: All Form ST-1 Filers

We have modified your Form ST-1, Sales and Use Tax Return, to use with new processing technology. Although the form looks somewhat different from the previous version, you will find no differences in the way you figure and report your tax.

When I file this return, what should I do differently?

Unlike the old form, the new ST-1 contains a coupon at the bottom. On the back of this bulletin is a sample form.

- Write the amount of your remittance in the boxes on the face of the coupon (the amount should be the same as that on Line 28 of the return and the amount of your payment).
- Even though the coupon is perforated, do **not** detach, tear, puncture, fold, or mutilate the coupon in any way.
- Do **not** staple anything to the coupon.

How should I enclose my remittance or credit memo?

Fold your ST-1 return in thirds--being careful not to fold the coupon at the bottom--and insert your payment within the folded return. Do **not** staple the payment to the return.

How do I make changes in registration information?

If you have changes in your name, address, or other registration information, use Form ST-15-NUC, Business Change Form (Sales and Use Tax). Do not make these changes on Form ST-1.

If I wish to file computer-generated ST-1 returns, what must I do?

We must approve any computer-generated forms.

If we have already authorized you to file computer-generated returns, we will contact you about keeping your authorization current.

If you wish to begin filing computer-generated returns, write to us at this address:

ATTN MANAGER SALES TAX RESEARCH
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19014
SPRINGFIELD IL 62794-9014

Questions?

If you have questions or need more information, please call or write us. Our telephone numbers and address are listed at the bottom of this bulletin.





Illinois Department of Revenue

ST-1 Sales and Use Tax Return

IBT no. 1234-5678

This form is for August 1991

(R-1/91)

REV FORM
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NS DP CA RC

You must round your figures to whole dollars (see instructions).

Step 1: Figure Your Taxable Receipts

1 Total receipts (include tax)	1	2,629	00
2 Deductions - include tax collected (use worksheet on back)	2	150	00
3 Taxable receipts (subtract Line 2 from Line 1)	3	2,479	00

Step 2: Figure Your Tax on Receipts

Sales from locations within Illinois

General merchandise			
4a	2,479	00	x .0625 = 4b
			155
Food, drugs, and medical appliances			
5a			x = 5b

Sales from locations outside Illinois

General merchandise			
6a			x = 6b
Food, drugs and medical appliances			
7a			x = 7b

Sales at prior rates

Receipts taxed at other rates (see instructions)			
8a			8b
9 Tax due on receipts (add Lines 4b, 5b, 6b, 7b, and 8b)	9	155	00

Step 3: Figure Your Discount

10 If you filed and paid by multiply Line 9 by .0175	10	3	00
11 Net tax due on receipts (subtract Line 10 from Line 9)	11	152	00

Step 4: Figure Your Tax on Purchases

General merchandise			Base (a) x Rate = Tax (b)
12a			x = 12b
Food, drugs, and medical appliances			
13a			x = 13b
Purchases taxed at other rates			
14a			x = 14b
15 Tax due on purchases (add Lines 12b, 13b, and 14b)	15		

Step 5: Figure Your Net Tax Due

16 Tax due from receipts and purchases (add Lines 11 and 15)	16	152	00
17 Prepaid sales tax (attach PST-2 copy A)	17		
18 Accelerated payments (paid on Form RR-3)	18		
19 Verified overpayment from (mo./yr. /)	19		
20 Total prepayments (add Lines 17, 18, and 19)	20		
21 Net tax due (subtract Line 20 from Line 16)	21	152	00

Step 6: Figure Your Penalty and Interest

If you filed after the due date, complete Lines 22, 23, and 24.

22 Penalty (multiply Line 21 by)	22		
23 Interest (multiply Line 21 by per month)	23		
24 Total penalty and interest (add Lines 22 and 23)	24		

Step 7: Figure Your Payment Due

25 Excess tax collected- see instructions	25		
26 Total tax, penalty, and interest (add Lines 21, 24, and 25)	26	152	00
27 Credit memorandum (see instructions)	27	25	00
28 Payment due (subtract Line 27 from Line 26)	28	127	00

Step 8: Sign Below

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

Preparer _____ Phone _____ Date _____
 Taxpayer _____ Phone _____ Date _____

Do not detach the coupon.

Write the amount that you are paying in the boxes below.

Amount should be the same as Line 28.

						1	2	7	.	0	0

Write your check and send your payment to

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

Just a reminder . . .



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ST-1

Due by: September 30, 1991

IBT no.: 1234-5678

YOUR BUSINESS INC
1 MAIN ST
ANYTOWN IL 00000-0000