



# *i*nformational

## *Bulletin*

Constance Beard, Director

## New Address to Send Form ST-14

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This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.

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For information or forms  
Visit our website at:  
[tax.illinois.gov](http://tax.illinois.gov)

Call us at:  
**1 800 732-8866** or  
**217 782-3336**

Call our TDD  
(telecommunications device  
for the deaf) at:  
**1 800 544-5304**

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### To: All retailers and servicepersons filing Form ST-14, Chicago Soft Drink Tax Return

Beginning with the July 2017 reporting period, paper filings and return payments of Form ST-14, Chicago Soft Drink Tax Return, will be mailed to a new address:

**CHICAGO SOFT DRINK TAX ADMINISTRATION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19034  
SPRINGFIELD IL 62794-9034**

### Who must file Form ST-14?

If you sell soft drinks at retail in the city of Chicago, you must collect and pay Chicago's Home Rule Municipal Soft Drink Retailers' Occupation Tax and report this tax by filing Form ST-14. This tax is a Chicago municipal tax but is administered by the Illinois Department of Revenue.

### What address should I use before the July 2017 reporting period?

For periods prior to July 2017, you should continue to send paper returns and payments of Form ST-14 to Chicago Soft Drink Tax Administration, PO Box 642603, Chicago IL, 60664-2603.

### Where do I send amended returns?

The Department already has been directing taxpayers to use PO Box 19034 when submitting Form ST-14-X, Amended Chicago Soft Drink Tax Return. Taxpayers should continue to use this address when mailing an amended Chicago Soft Drink Tax return and payment.

### What if I am overdue on a return and I receive a notice requesting the overdue return?

If you receive a notice from the Department requesting an overdue return and payment, you must follow the directions on the notice, including using whatever return address the notice directs. Otherwise, use the new address when submitting all Chicago Soft Drink Tax returns, including amended returns.

### **When is Form ST-14 due?**

Form ST-14 is due on or before the 20th day of the month following the end of the liability period. If the due date falls on a weekend or holiday, your return and payment is due the next business day.

**Note:** If you do not file and pay on time, we will bill you for any penalties and interest you may owe.

### **What is a soft drink?**

A “soft drink” is defined as any non-alcoholic beverage containing natural or artificial sweeteners, including, but not limited to, the following:

- soda,
- sport or energy drinks,
- sweetened tea,
- enhanced sweetened or flavored waters,
- beverages containing 50 percent or less fruit or vegetable juice, and
- all other preparations commonly known as soft drinks.

A “soft drink” does not include any beverage containing milk or milk products, soy, rice or similar milk substitutes, unsweetened teas, drinks with greater than 50 percent of vegetable or fruit juice by volume, and carbonated or uncarbonated water that contains no sweeteners. For more information, see Publication 116, Chicago Soft Drink Tax, available on our website at **tax.illinois.gov**.

### **Can I file Form ST-14 and pay the tax due electronically?**

Yes, you can use MyTax Illinois on our website at **tax.illinois.gov** to file your Form ST-14. MyTax Illinois also allows for electronic payment of any tax due.

You can also file Form ST-14 using a direct file service through an outside vendor.