



Account ID This form is for: (Reporting period)

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

Step 1: Alcoholic Liquor Purchases (See instructions.)

If you are not required to report your purchases, go to Step 2.

Note: Distributors will also report your total purchases to us.

A Total dollar amount of alcoholic liquor purchased (invoiced and delivered)

Step 2: Taxable Receipts

- 1 Total receipts (Include tax.)
2 Deductions - include tax collected (From Schedule A, Line 30.)
3 Taxable receipts (Subtract Line 2 from Line 1.)

Step 3: Tax on Receipts

Sales from locations within Illinois

General merchandise

4a x (rate) = 4b

Food, drugs, and medical appliances

5a x (rate) = 5b

Sales from locations outside Illinois

General merchandise

6a x .0625 = 6b

Food, drugs, and medical appliances

7a x .01 = 7b

Sales at prior rates

Receipts taxed at other rates

8a x (rate) = 8b

9 Tax due on receipts (Add Lines 4b, 5b, 6b, 7b, and 8b.)

Step 4: Retailer's Discount and Net Tax on Receipts

10 Retailer's discount - If qualified, multiply Line 9 by the applicable rate. (See instructions.)

11 Net tax due on receipts (Subtract Line 10 from Line 9.)

Step 5: Tax on Purchases

General merchandise

12a x .0625 = 12b

Food, drugs, and medical appliances

13a x .01 = 13b

Purchases at other rates

14a = 14b

15 Tax due on purchases

(Add Lines 12b, 13b, and 14b.) 15

Step 6: Net Tax Due

16 Tax due from receipts and purchases

(Add Lines 11 and 15.) 16

16a Manufacturer's Purchase Credit

(See instructions.) 16a

17 Prepaid sales tax

(Attach PST-2 copy A.) 17

18 Quarter-monthly (accelerated)

payments 18

19 Total prepayments

(Add Lines 16a, 17, and 18.) 19

20 Net tax due

(Subtract Line 19 from Line 16.) 20

Step 7: Payment Due

21 E911 Surcharge and ITAC Assessment

(From Schedule B, Line 10.) 21

22 Excess tax, surcharge, and

assessment collected (See instructions.) 22

23 Total tax, surcharge, and assessment

due (Add Lines 20, 21, and 22.) 23

24 Credit amount

(See instructions.) 24

25 Payment due

(Subtract Line 24 from Line 23.) 25

Step 8: Sign Below

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

Taxpayer Phone Date
Preparer Phone Date

ST-1 (R-07/19)

Owner's name

Business name

Business address

Mailing address

Make your payment to

ILLINOIS DEPARTMENT OF REVENUE
RETAILERS' OCCUPATION TAX
SPRINGFIELD IL 62736-0001



Schedule A — Deductions

Section 1: Taxes and miscellaneous deductions - If no Section 1 deductions, go to Section 2.

- 1 Taxes collected on general merchandise sales and service 1 _____
- 2 Taxes collected on food, drugs, and medical appliances sales and service 2 _____
- 3 E911 Surcharge and ITAC Assessment collected 3 _____
- 4 Resale • 4 _____
- 5 Interstate commerce • 5 _____
- 6 Manufacturing machinery and equipment (MM&E) - Do not include deduction for graphic arts. • 6 _____
- 7 Farm machinery and equipment • 7 _____
- 8 Graphic arts machinery and equipment - Do not combine with deduction for MM&E on Line 6. • 8 _____
- 9 Supplemental Nutrition Assistance Program (SNAP - formerly called food stamps) • 9 _____
- 10 Enterprise zone • 10a _____
 - a Sales of building materials • 10a _____
 - b Sales of items other than building materials • 10b _____
- 11 High impact business • 11a _____
 - a Sales of building materials • 11a _____
 - b Sales of items other than building materials • 11b _____
- 12 River edge redevelopment zone building materials • 12 _____
- 13 Exempt organizations • 13 _____
- 14 Uncollectible debt on which tax was previously paid • 14 _____
- 15 Sales of service - Identify here: _____ 15 _____
- 16 Other (including cash refunds, newspapers and magazines, etc.) - Identify below. 16 _____
- 17 Total Section 1 deductions. Add Lines 1 through 16. 17 _____

Section 2: Motor fuel deductions - If no Section 2 deductions, go to Section 3.

<u>State motor fuel tax</u> (See instructions.)	<u>Number of gallons/DGEs/GGEs</u>	<u>Rate</u>		
18 Gasoline	18a _____	x _____	=	18b _____
19 Gasohol and majority blended ethanol	19a _____	x _____	=	19b _____
20 Diesel (including biodiesel and biodiesel blends)	20a _____	x _____	=	20b _____
21 Dieselhol and other fuels at diesel rate	21a _____	x _____	=	21b _____
22 Liquefied natural gas and liquefied petroleum gas	22a _____	x _____	=	22b _____
23 Compressed natural gas and other fuels at gasoline rate	23a _____	x _____	=	23b _____
Specific fuels sales tax exemption				
24 Biodiesel blend (no less than 1% but no more than 10% biodiesel)	24a _____	Receipts	Percentage	24b _____
25 Biodiesel blend (more than 10% but no more than 99% biodiesel)	25a _____	x 20% (.20)	=	25b _____
26 100 percent biodiesel	26a _____	x 100% (1.00)	=	26b _____
27 Majority blended ethanol fuel	27a _____	x 100% (1.00)	=	27b _____
28 Other motor fuel deductions _____				28 _____
29 Total Section 2 deductions. Add Lines 18b through 28.				29 _____

Section 3: Total deductions

- 30 Add Lines 17 and 29. Enter this amount on Step 2, Line 2 on the front page of this return. 30 _____

Schedule B — E911 Surcharge and ITAC Assessment

Receipts from retail transactions of prepaid wireless telecommunications service

- 1 Enter receipts subject to E911 Surcharge and ITAC Assessment. 1 _____
- Figure your breakdown of retail transactions for Chicago locations**
- 2 For Chicago locations 2a _____ x _____ = 2b _____
- 3 For Chicago locations at prior rates 3a _____ x _____ = 3b _____
- 4 Total for Chicago locations. Add Lines 2b and 3b. 4 _____
- Figure your breakdown of retail transactions for non-Chicago locations**
- 5 For non-Chicago locations 5a _____ x _____ = 5b _____
- 6 For non-Chicago locations at prior rates 6a _____ x _____ = 6b _____
- 7 Total for non-Chicago locations. Add Lines 5b and 6b. 7 _____
- Figure your net E911 Surcharge and ITAC Assessment**
- 8 Total E911 Surcharge and ITAC Assessment. Add Lines 4 and 7. 8 _____
- 9 Discount - If you qualify, multiply Line 8 by the applicable rate. See instructions. 9 _____
- 10 Subtract Line 9 from Line 8. Enter this amount on Step 7, Line 21. 10 _____

This form is authorized as outlined under the tax or fee Act imposing the tax or fee for which this form is filed. Disclosure of this information is required. Failure to provide information may result in this form not being processed and may result in a penalty.

