Illinois Department of Revenue

Illinois Filing, Payment, and Refund Resources for Marketplace Facilitators, Marketplace Sellers, and Remote Retailers

ID*	Description	Explanation	Reference
Filing, Paying, and Refunds			
2003	**Filing returns**	If a retailer's** annual gross receipts average $20,000 or more, as determined by IDOR, it is required to electronically file Form ST-1. Form ST-1 may be electronically filed for free using MyTax Illinois, or through a direct file service. Open accounts have a filing expectation, even if there are no taxable sales. Certified Service Providers (CSPs) are mandated to electronically file and pay as the agent of any remote retailer that meets the $20,000 threshold. A CSP shall file a separate return for each remote retailer with which it has a tax remittance agreement and make payment by electronic means as required by the Department.	86 Ill. Adm. Code 760.100, 130.501, and 131.160
2004	**Due dates**	Form ST-1 returns, along with any payment owed, are due on the 20th day of the month following the end of the reporting period during which sales are made. For information on quarter monthly payments and due dates, see ID 2005. At the time of registration, IDOR will assign the CSP, marketplace facilitator, remote retailer, or out-of-State retailer with physical presence in Illinois to a monthly or quarterly filing frequency.	86 Ill. Adm. Code 130.501, 130.545, and 130.701
2005	**Payments**	Payment of tax is due with Form ST-1. A retailer with an average monthly liability of $20,000 or more during the preceding four complete calendar quarters will be required to make accelerated payments following notification by IDOR. The amount of the payments will be equal to 22.5% of the actual liability for the month or 25% of the retailer's liability for the same calendar month of the preceding year or 100% of the actual liability for the quarter monthly reporting period. Retailers shall make payment to IDOR on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. Electronic payment is required for retailers with annual liabilities of $20,000 or more.	86 Ill. Adm. Code 130.535, 750.300, and 760.200
2006	**Retailer's discount**	Retailers who are required to file Form ST-1 electronically and have not been approved for a waiver of that electronic filing mandate are entitled to a discount only if they electronically file their return on or before the due date **and** also timely pay the tax due. If a retailer is not required to file Form ST-1 electronically (or if they are required to file Form ST-1 electronically but have been approved for a waiver of that electronic filing mandate), they are entitled to a discount if they mail or electronically file their return and payment on or before the due date. For more information on the applicable discount rate, see Form ST-1 Instructions.	Publication 113 and 86 Ill. Adm. Code 130.535 and 760.100
2007	**Penalties**	See Publication 103 for a detailed explanation of penalties. To request an abatement of penalty for reasonable cause, submit a letter to IDOR detailing your request.	Publication 103 and 86 Ill. Adm. Code 700.400
2008	**Tax paid in error – no direct refund from IDOR to purchaser allowed**	IDOR does not refund sales or use tax remitted by retailers or marketplace facilitators to IDOR directly to purchasers. Claims for credit or a refund must be filed by retailers on Form ST-1-X. To file a claim for credit or a refund, the retailer must first return the tax to the purchaser or execute an instrument promising to unconditionally refund the tax to the purchaser before the claim for credit or a refund is allowed.	86 Ill. Adm. Code 130.1501

*ID column is a unique numerical identifier for each item to be used by programmers.
**The term "Retailer," as used in this document, includes marketplace facilitators, marketplace sellers, and remote retailers, unless otherwise specified.

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2009	**How to file a claim for credit or refund**	You must file Form ST-1-X, Amended Sales and Use Tax and E911 Surcharge Return, if you are a registered retailer** who files Form ST-1, Sales and Use Tax and E911 Surcharge Return, and you need to request a credit or refund for tax, E911 Surcharge, or ITAC Assessment you overpaid. Do not file Form ST-1-X for amounts less than $1. Do not use the credit until we notify you that your credit has been approved. **Verified credit** – a verified credit is a specific type of credit arising from any payment which exceeds the retailer's liabilities under the Retailers' Occupation Tax Act, the Use Tax Act, the Service Occupation Tax Act and the Service Use Tax Act, as shown on an original monthly return. A verified credit may be rolled over and applied to subsequent tax liabilities without the need to comply with the formalities involved in submitting a claim for credit. A verified credit generally arises when a retailer makes accelerated payments which exceeds the liability as shown on the retailer's ST-1 returns.	86 Ill. Adm. Code 130.1501 and 130.1520
2009.1	**Tax paid in error – unconditional repayment and statute of limitations**	Retailers may, but are not required to, file a claim for credit if they have overpaid their sales or use tax obligation, providing they have unconditionally repaid to the purchaser any amount collected from the purchaser with respect to the same transaction. The statute of limitations for filing a claim depends on when an amended return is filed. If a retailer files an amended return between January 1 and June 30 of the current year, the retailer may file a claim for credit for amounts overpaid during the current year and the 36 months prior to the current year. If the retailer files this amended return between July 1 and December 31 of this year, the retailer may file a claim for amounts overpaid during the current year and the 30 months prior to the current year.	86 Ill. Adm. Code 130.1501
2010	**Credit memorandum – refunds to the entity which paid the tax in error to IDOR**	Once IDOR has approved a credit and issued a credit memorandum, a retailer may request a cash refund by filing Form ST-6. Refunds shall be made only from such appropriations as may be available for that purpose. If it appears likely the amount appropriated would not be sufficient to pay every claim allowed during the period covered by such appropriation, IDOR will make such refunds only in hardship cases.	86 Ill. Adm. Code 130.1510
2011	**Credit memorandum – transfers**	Once IDOR has approved a credit and issued a credit memorandum, a retailer may request to have the credit memorandum transferred to another retailer by filing Form ST-6. The credit memorandum will not be available to the second retailer until such time as IDOR notifies the retailer.	86 Ill. Adm. Code 130.1501
2012	**Converting credits to accelerated payments**	Retailers who are required to remit quarter-monthly payments may request IDOR to apply any credit on their account to their quarter-monthly payments. They may do so by notifying IDOR at least one day before the payment due date. Failure to timely notify IDOR of a request to apply a credit as an accelerated payment may result in an assessment of penalty. See IDR-825, Guidelines for Quarter-monthly (Accelerated) Payments.	86 Ill. Adm. Code 130.535
2013	**Rounding Rule**	To round you must • drop amounts under 50 cents and • increase amounts of 50 to 99 cents to the next dollar. For example, $1.49 becomes $1 and $2.50 becomes $3. If you need to add two or more amounts to figure the amount to enter on a line, include cents when adding the amounts and round only the total.	86 Ill. Adm. Code 130.501

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The information in this document is current as of the effective date listed. The contents of this document are informational only and do not take the place of statutes, rules and regulations, or court decisions.