

Mail to:

Cook County Department of Revenue  
USE TAX  
P.O. Box 94420  
Chicago, IL 60690-4420

## Cook County Department of Revenue



**Make check payable to :**  
Cook County Department of Revenue

### USE TAX RETURN

**Read instructions on the reverse side before preparing this return.**

1.	Total Net Sales Amount (See Instructions. Attach Schedules A & B)	1.	\$
2.	Tax Rate (0.75%)	2.	<b>.0075</b>
3.	<b>Total Tax</b> - (Multiply Line 1 by Line 2 )	3.	\$
4.	Credit for Collection of 2% if paid on time (multiply Line 3 by .02)	4.	\$
5.	<b>Total Tax Due</b> (Subtract Line 4 from Line 3)	5.	\$
6.	Penalty for Late Payment (10% of Line 3, see instructions)	6.	\$
7.	Interest for Late Payment (See Instructions)	7.	\$
8.	Credit for Overpayment (Dept. of Revenue Credit No. _____ )	8.	\$
9.	Total Tax, Penalty and Interest due (Add Lines 5, 6 and 7; then subtract Line 8)	9.	\$

**Certification:**

Under penalties as provided by law, which include a fine or imprisonment or both, the undersigned certifies that the information set forth in this return is true and accurate to the best of his or her knowledge and belief, and is taken from the books and records of the business for which this return is filed. This return must be signed by the owner, an officer of the company or designated agent of the taxpayer.

**SIGNATURE:** \_\_\_\_\_

**DATE:** \_\_\_\_\_  
(ST1- NEW CAR DEALERS)

**TITLE:** \_\_\_\_\_

## GENERAL INSTRUCTIONS

Every Retailer must file a return by the due date each month. If no business is transacted during the month and there are no receipts, write the word "none" in the spaces where amounts are required.

Each retailer is required to keep books, records and reports showing all purchases, receipts, sales and distribution of titled goods for 7 years after the end of the calendar year in which the return for the period was filed with the Department or due, whichever is later. The Department may prescribe reasonable and uniform methods for the keeping of books, records and reports to be maintained by the Retailer.

## SPECIFIC INSTRUCTIONS

Line 1 - **TOTAL NET SALES AMOUNT** - Enter the Grand Total Net Sales Price that you reported on Schedules A&B in the table below.

<b>Schedule A (TAXABLE TRANSACTIONS)</b>	<b>1.</b>	<b>\$</b>
<b>Schedule B (COURTESY DELIVERIES)</b>	<b>2.</b>	<b>\$</b>
<b>Total Net Sales Amount (Add Lines 1 and 2)</b>	<b>3.</b>	<b>\$</b>

Enter the amount from box 3 above on Line 1 of the front of this return.

You are required to complete and attach Schedules A and B to your return. For each exempt transaction that was titled in Cook County, submit a copy of the Sales Tax Transaction Return (ST556) that you filed with the Illinois Department of Revenue.

Line 3 - **TOTAL TAX** - (Multiply Line 1 by Line 2) The total tax should also correspond to the Total Tax that you reported on Schedule A and B.

Line 4 - **CREDIT FOR COLLECTION** - Enter the amount obtained by multiplying the amount on Line 3 by .02 (2%). Each Retailer may deduct 2% of the amount of the tax collected, if the return is filed on time and the total is paid in full at the time of filing.

Line 6 - **PENALTY FOR LATE PAYMENT** - When a return or payment is filed late, the 10% penalty is applicable to the entire amount on Line 3. When a portion of the total tax amount due has been previously remitted, enter 10% of the unpaid portion of Line 3.

Line 7 - **INTEREST FOR LATE PAYMENT** - Enter the interest due for late payment or filing. The interest is calculated as follows: 1.25% (.0125) of the amount on Line 3 for each month or fraction of a month from the due date until the tax is paid. When a portion of the total tax amount due has been previously remitted, interest applies to the unpaid portion of Line 3.

Line 8 - **CREDIT FOR OVERPAYMENT** - Enter the total credit taken on Line 8. Enter the credit number in the appropriate box.

**Note:** The original credit document issued by the Department must accompany the return. A photocopy will not be accepted. Failure to surrender the original document will result in the disallowance of the amount of the credit as well as the imposition of penalties and interest.

### LATE FILING PENALTY:

Failure to sign this return or fill out each line on this return may result in a late filing penalty of 10% of the total tax due plus interest.

### IMPORTANT FILING INFORMATION:

To avoid penalties, you must fill out this return completely. This return must be mailed in sufficient time to be postmarked on or before the due date printed on the front of this form. The Cook County Department of Revenue does not accept private meter postmarks as proof of timely filings. To be considered a timely filing, your return envelope must be postmarked by the United States Postal Service on or before the tax payment due date.

### Tax Exempt Transactions Summary:

- A. Sold to/shipped to an out-of-state purchaser or dealer
- B. Sold to/shipped to a purchaser located in the State of Illinois in a county other than Cook County
- C. Sold to an Illinois dealer for resale
- D. Sold to an exempt organization (government, school, religious, or charitable organization)
- E. Sold to an interstate carrier for hire
- F. Sold for rental use