



ST-2 Instructions (for reporting periods January 2026 and after)

General Information

Note: These instructions are intended to accompany Form ST-2, Multiple Site Form, for reporting periods starting on or after January 1, 2026. For instructions on periods prior to January 1, 2026, visit the Sales & Use Tax Forms page on tax.illinois.gov.

Who must file this form?

If you have one business but sell items at more than one location (site), you must collect and remit sales and use taxes according to the rates of each particular location. You must complete and attach Form ST-2, Multiple Site Form, to your Form ST-1, Sales and Use Tax and E911 Surcharge Return, to show the breakdown of taxes collected and paid from each site. Remote retailers, as defined in Section 1 of the Retailers' Occupation Tax Act (35 ILCS 120/1), and marketplace facilitators, also defined in Section 1 of the Retailers' Occupation Tax Act, also must use Form ST-2 to report sales made to Illinois customers. These sales are separated on Form ST-2 according to the local government (*i.e.*, city or county) where the customer is located.

How do I report my sales?

Follow the specific instructions below to report your sales. For paper form filers who receive preprinted returns from the Illinois Department of Revenue (IDOR), we print the location code, location name, address, and applicable tax rate for each of your sites based on the information you provided at the time you registered. If you have sales for the current period from a site that is not listed on a preprinted return you received from IDOR, you must provide the name and address of the site on Form ST-2 and then report the taxable receipts for that site.

Can I file this return and pay the tax due electronically?

Yes, you can use MyTax Illinois at mytax.illinois.gov to file your Forms ST-1 and ST-2. MyTax Illinois also allows for electronic payment of any tax due.

What if I need to add or remove one of my locations?

MyTax Illinois allows users to add or remove their locations. Use the Maintain Locations link in your Sales and Use Tax (ST-1) account in MyTax Illinois. You also can contact us by calling **217 785-3707** or writing us at:

**CENTRAL REGISTRATION DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19030
SPRINGFIELD IL 62794-9030**

Remote retailers and marketplace facilitators are no longer required to add or remove sales locations before filing; instead, all sales locations are available on one screen when the user files Forms ST-1 and ST-2 using MyTax Illinois. It is important to keep your registration information updated so your returns will include the correct tax rates. Remote retailers and marketplace facilitators using MyTax Illinois to file Forms ST-1 and ST-2 must register a Changing Location site for each local government (*i.e.*, city or county) where it has made a sale.

How can I find out what tax rates I should be collecting?

If you file electronically using MyTax Illinois, the rates will be populated for you according to your registration. You can also use the **Tax Rate Finder** on our website at tax.illinois.gov to look up location specific tax rates. Depending upon the location of the sale, the actual sales tax rate may be higher than the state rate of 6.25 percent (1.00 percent for qualifying drugs and medical appliances) because of local taxes (*e.g.*, home rule, non-home rule, business district, mass transit, park district, flood prevention district, county public safety, public facilities or transportation, county school facility, and grocery taxes).

What if I need help?

If you need help, call our Taxpayer Assistance Division at **1 800 732-8866**, **217 782-3336**, or **1 800 544-5304** (TTY). You may also visit our website at tax.illinois.gov or scan the QR code provided.



Specific Instructions

When completing this form, round to the nearest dollar by dropping amounts less than 50 cents and increasing amounts of 50 cents or more to the next higher dollar. You cannot report a negative amount of receipts on Form ST-1 or for any sales location on an ST-2 filed with the ST-1. If you are taking a deduction for a refund to a customer and that deduction will result in negative receipts for Form ST-1 or for any sales location on an ST-2 filed with the ST-1, you must instead file an amended return for the period in which the sale was originally reported.

Note: For most retailers, “site,” as used below, is the retail location where the sales were made. For remote retailers and marketplace facilitators only, “site” is the destination in Illinois where the item is delivered. Note also that remote retailers and marketplace facilitators must report the aggregate taxable receipts for all sales to that site (*i.e.*, the taxpayer must combine all taxable receipts for a single municipality or county (or a single business district within a municipality) under a single changing location site on Form ST-2).

Line 4a General merchandise base

For each site, enter the total amount you received from your sales of general merchandise, plus the amount you received from general merchandise you sold in performing your service. Do not include tax.

Line 4b Multiply Line 4a by the tax rate.

Line 5a Drugs and medical appliances base

For each site, enter the total amount you received from your sales of qualifying drugs and sales, leases, or rentals of qualifying medical appliances, plus the amount you received from sales of qualifying drugs in performing your service and sales, leases, or rentals of qualifying medical appliances in performing your service. Do not include tax.

Line 5b Multiply Line 5a by the tax rate.

Line 5c: Grocery base

Enter the total amount you received from your sales of qualifying grocery items plus the amount you received from sales of qualifying grocery items in performing your service.

Line 5d: Multiply Line 5c by the appropriate tax rate.

Line 8a Receipts taxed at other rates

For each site, enter **only** the receipts from sales, leases, or rentals of merchandise or service you made at a rate different from the current rate, which for paper form filers who receive preprinted returns from IDOR is the rate printed in Lines 4a and 5a. If you have receipts from current sales that you believe are taxable at a different rate, call us at one of the contact numbers under “What if I need help?” in General Information above for instructions on how to report.

Line 8b Multiply each amount on Line 8a by the correct tax rate, add the results, and enter the total on Line 8b.

Lines 4a through 8b Page totals (Paper form filers only)

For each page total line, 4a through 8b, add the amounts you wrote on the corresponding line for each site. Write the sum on the page total line at the bottom of each page. For example, add all of the amounts you wrote on Line 4a and write the sum on the 4a page total line. If your Form ST-2 has more than one page of sites, complete the page totals for each page. The combined ST-2 page totals for each line number must equal the amount on the corresponding line of your Form ST-1. For example, the amount of the combined ST-2 page totals for Line 4a must equal the amount on Line 4a of your Form ST-1.