



# ST-44 Illinois Use Tax Return

## Step 1: Identify yourself

Your name \_\_\_\_\_ Daytime phone number \_\_\_\_\_

Number and street \_\_\_\_\_ Social Security number \_\_\_\_\_

or

City, State, ZIP \_\_\_\_\_ FEIN \_\_\_\_\_

## Step 2: Figure the Illinois Use Tax - Round figures to whole dollars.

Enter the date of your last purchase \_\_\_\_\_

*If you are filing an annual return, enter "December 31," followed by the year.*

*If you are not filing an annual return, enter the full date of your last purchase.*

**1a** Enter the total cost of general merchandise you purchased outside of Illinois to use in Illinois. **1a** \_\_\_\_\_

**1b** Multiply Line 1a by **6.25% (.0625)**. **1b** \_\_\_\_\_

**2a** Enter the total cost of qualifying drugs, medical appliances, and diabetic supplies, such as insulin and syringes, you purchased outside of Illinois to use in Illinois and the total cost of qualifying groceries you purchased outside of Illinois prior to January 1, 2026, to use in Illinois. See instructions. **2a** \_\_\_\_\_

**2b** Multiply Line 2a by **1% (.01)**. **2b** \_\_\_\_\_

**3** Add Lines 1b and 2b. **This is your use tax on purchases.** **3** \_\_\_\_\_

**4** Enter the amount of sales tax you paid to another state (not to another country) on the items included on Lines 1a and 2a. **4** \_\_\_\_\_

## Step 3: Figure the total amount you owe

**5** Compare Line 3 and Line 4. If Line 4 is equal to or greater than Line 3, you do not owe use tax. If Line 3 is greater than Line 4, subtract Line 4 from Line 3. **This is the total amount you owe.** **5** \_\_\_\_\_

Make your payment to the "Illinois Department of Revenue."

## Step 4: 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.

\_\_\_\_\_  
Your signature

\_\_\_\_\_  
Date

Send your return and payment to: **ILLINOIS DEPARTMENT OF REVENUE  
RETAILERS' OCCUPATION TAX  
SPRINGFIELD, IL 62776-0001**

Do not attach your payment or this form to any other tax return.



This form is authorized as outlined by the Use Tax Act. Disclosure of this information is required. Failure to provide information may result in this form not being processed and may result in a penalty.