



informational

Bulletin

Constance Beard, Director

DuPage Water Commission Sales Tax Expires May 31, 2016

To: All retailers and servicepersons conducting business within the territory of the DuPage Water Commission

This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.

For information or forms

Visit our website at:
tax.illinois.gov

Call us at:

**1 800 732-8866 or
217 782-3336**

Call our TDD

(telecommunications device
for the deaf) at:
1 800 544-5304

Effective **June 1, 2016**, the combined sales tax rate for locations currently within the territory of the DuPage Water Commission will decrease by 0.25 percent, due to the DuPage Water Commission Sales Tax expiring on May 31, 2016, as required by Public Act 96-1389.

All retailers or servicepersons making sales of general merchandise or items that are titled or registered by an agency of Illinois state government **and** who are located within unincorporated DuPage County or any municipality served by DuPage Water Commission will be affected by this change.

This bulletin describes the resulting effects to Forms ST-1, Sales and Use Tax and E911 Surcharge Return; ST-2, Multiple Site Form; ST-556, Sales Tax Transaction Return; and ST-556-LSE, Transaction Return for Leases.

Where can I find my new combined sales tax rate?

To verify your new combined sales tax rate (*i.e.*, state and local sales taxes), go to the **Tax Rate Database** on our website at tax.illinois.gov, enter your location, and select rates for June 2016.

ST-1 and ST-2 Filers

Beginning June 1, 2016, the DuPage Water Commission Sales Tax will no longer be part of your combined rate on Forms ST-1 and ST-2. Taxpayers who receive preprinted Forms ST-1 and ST-2 from the Department will see the new rate on Line 4a for the June 2016 tax period and forward. Users of MyTax Illinois will see the new rate for the applicable periods.

Special return instructions for quarterly and annual filers — Due to the rate changing during the reporting period, you must report the pre-June portion of the total receipts on Line 8a¹ rather than Line 4a.

Portion to enter on	Line 4a (rate effective June 1)	Line 8a (rate effective before June 1)
• Quarterly filers	June 2016	April and May 2016
• Annual filers	June through Dec. 2016	Jan. through May 2016

You must adjust your cash registers and any computer programs so that beginning on June 1, 2016, you will collect and pay the correct sales tax amount. If you use software to create the forms you file, that software also must be adjusted. Contact your software vendor.

¹ 86 Ill. Adm Code 130.101(a)

ST-556 and ST-556-LSE Filers

Beginning June 1, 2016, you must collect and pay the sales tax using the new rate.

Preprinted Forms ST-556 and ST-556-LSE issued after June 1 will show the new rate preprinted on Line 4. To use returns you already have on hand, you will need to deduct 0.25% from the prior rate preprinted on the returns.

Taxpayers who file Forms ST-556 and ST-556-LSE electronically using MyTax Illinois, available on our website at tax.illinois.gov, will see the new rate for the applicable periods, as will those who file electronically through a Secretary of State-approved service provider using the Electronic Registration and Title program (ERT).

The chart below outlines the rate changes for sales of titled and registered items within the territory of the DuPage Water Commission.

Important: If the item is titled and registered to a Chicago address, a Chicago Home Rule Tax of 1.25 percent is imposed in addition to the tax listed below.

Forms ST-556 and ST-556-LSE Sales Tax Rate Changes for Sales of Titled and Registered Items			
Jurisdiction within DuPage Water Commission territory	Combined tax rate ending May 31, 2016	Rate change (expiration of DuPage Water Commission Tax)	Combined tax rate beginning June 1, 2016
<i>Portion within</i> Cook County	7.50%	-0.25%	7.25%
DuPage County	7.25%	-0.25%	7.00%
Will County	7.25%	-0.25%	7.00%

Note: Forms RUT-25, Vehicle Use Tax Transaction Return, and RUT-25-LSE, Use Tax Return for Lease Transactions, are also affected by this rate change. These forms are completed and filed when titling or registering in Illinois a motor vehicle, watercraft, aircraft, trailer, mobile home, snowmobile, or all-terrain vehicle (ATV) purchased from an unregistered out-of-state dealer or retailer, or if the item was leased through an unregistered out-of-state dealer or retailer. The instructions to these forms have been updated to reflect the rate effective for transactions occurring June 1, 2016, and forward.