

Use Tax (UT) Worksheet

Complete this worksheet to report and pay your use tax on Form IL-1040. If your annual use tax liability is over \$600 (\$1,200 if married filing jointly), you must file and pay your use tax with Form ST-44.

Note →

Do not include any

- items for which you paid sales tax in another state (but not in another country) of
 - 6.25% or more on Line 1a and
 - 1% or more on Line 2a.
- sales tax you paid in another state, on Line 4, for items not included in Lines 1a or 2a.

<p>1a Enter the total cost of general merchandise you purchased to use in Illinois on which you did not pay the required amount of Illinois Use Tax.</p>	<p>1a _____ .00</p>		
<p>1b Multiply Line 1a by 6.25% (.0625). Round the result to whole dollars.</p>		<p>1b _____ .00</p>	
<p>2a Enter the total cost of qualifying food, non-prescription drugs, and medical appliances you purchased to use in Illinois on which you did not pay the required amount of Illinois Use Tax.</p>	<p>2a _____ .00</p>		
<p>2b Multiply Line 2a by 1% (.01). Round the result to whole dollars.</p>		<p>2b _____ .00</p>	
<p>3 Add Lines 1b and 2b. This is your use tax on purchases.</p>		<p>3 _____ .00</p>	
<p>4 Enter the amount of sales tax you paid in another state (not in another country) on the items included on Lines 1a and 2a.</p>		<p>4 _____ .00</p>	
<p>5 Subtract Line 4 from Line 3. Enter the result here and on Form IL-1040, Line 21 (if the result is less than zero, enter "zero").</p>	<p>→</p>	<p>5 _____ .00</p>	

Note →

Be sure to keep this worksheet with your income tax records. You must send us this information if we request it.