

Requests for Import Authorization:

Generally, individuals are not permitted to import more than one gallon of alcoholic beverages into Illinois. Illinois is a “Three-Tier” system in which all alcohol greater than one gallon passes first from importers or manufacturers to distributors and then to retailers before finally being offered for sale to consumers.

The Commission, however, can make exceptions on a case by case basis for individuals who are returning or moving to Illinois from overseas with personal collections of alcoholic beverages. The following information is provided to you as a courtesy by the Illinois Liquor Control Commission and does not guarantee your Request for Import Authorization will be granted. Each request will be reviewed by the Commission’s staff with an eye toward determining if the alcohol requested for import is of a “saleable” quality or quantity. A final determination will be made by the Commission’s Executive Director; if approved, Import Authorization will be issued within one to two days of receipt of the Request.

The United States Department of Homeland Security, Bureau of Customs and Border Security should be contacted prior to requesting Import Authorization from the Illinois Liquor Control Commission. Those agencies will have federal requirements for the importation of alcohol, including excise tax and duties that must be paid to the Federal Government. U.S. Customs will also require authorization from the state into which the alcohol is to be imported. If the final destination of the alcoholic beverage you wish to import is in a state other than Illinois, you must contact that state’s alcoholic beverage control authority, even if your imported alcohol passes through the State of Illinois. U.S. Customs will hold the imported alcoholic beverage at a port of entry such as O’Hare International Airport until presented with authorization from the state of final destination for the product.

The importation of alcohol into the State of Illinois for personal consumption only and not for resale in any form, is allowed with: 1) Prior authorization by the Illinois Liquor Control Commission; and 2) Payment of the required “Use Tax” to the Illinois Department of Revenue. Both the import authorization and a receipt for the taxes paid are required for U.S. Customs officials to release the imported alcohol from its port of entry.

A request for Import Authorization from the State of Illinois must be received in writing. Please use the enclosed **Request for Import Authorization** form when submitting your request. Once the Commission has received this information, we shall review the request and, if appropriate, issue the Import Authorization. We will send the original to the address specified on the attached, forward a copy to the Illinois Department of Revenue, and keep a copy for our records. If the importer wishes to have an additional copy faxed to another location, such as your current residence overseas, please include that number in the letter as well (we cannot issue Authorizations over e-mail at this time).

The Illinois Liquor Control Commission makes no judgment or decision regarding any tax liability resulting from the importation of the aforementioned alcoholic beverage. It is solely your responsibility to insure that all tax obligations to the Illinois Department of Revenue have been met. Please read the instructions and complete the enclosed **Illinois Use Tax Return (Form ST-44)** and send it to the address listed on the form. If you have any further questions regarding taxation issues, please contact Taxpayer Services at 800-732-8866 at the Illinois Department of Revenue.

Please note, the above procedure is an exception to the general prohibition against importing alcoholic beverages outside of the “three tier” system. This procedure is not intended to be used by individuals for bulk purchases of alcohol overseas. Under no circumstances is any alcohol imported in the above fashion to be resold in any form. Existing Illinois licensees who import alcoholic beverages in a manner not proscribed by the Illinois Liquor Control Act are subject to revocation of their license. Individuals reselling alcoholic beverages without a requisite Illinois Liquor license are subject to criminal penalties.

Sincerely,
Ivan Fernandez
Legal Counsel
Illinois Liquor Control Commission



Illinois Department of Revenue
ST-44 Illinois Use Tax Return

Rev 02
 Form 019
 RC NS DP CA E S _/ _/ _

Step 1: Identify yourself

0775-0005

Your name _____ Daytime phone number _____
 Number and street _____ Social Security number _____
 City, state, ZIP _____ OR _____
 FEIN _____

Step 2: Figure the Illinois Use Tax

(Please round figures to whole dollars.)

- 1 Write the date of your last purchase of general merchandise
 If you are filing on an annual basis, write the year only. Otherwise, write the entire date. _____/_____/_____
Month Day Year
- 1a Write 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 Write the total cost of qualifying food, drugs, medical appliances,
 and diabetic supplies, such as insulin and syringes, you
 purchased outside of Illinois to use in Illinois. **2a** _____
- 2b Multiply Line 2a by 1% (.01). **2b** _____
- 3 Add Lines 1b and 2b. **This is your use tax on purchases.** **3** _____
- 4 Write 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

(Please round figures to whole dollars.)

- 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** _____

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

See next page for instructions. →

- DO NOT attach your check OR this form to any other return.
- MAKE your check payable to the "Illinois Department of Revenue."
- MAIL all other forms separately.
- WRITE your SSN and "ST-44" on your check and attach it to this form (ST-44).
- MAIL this form (ST-44) to:

**ILLINOIS DEPARTMENT OF REVENUE
 RETAILERS' OCCUPATION TAX
 SPRINGFIELD, IL 62776-0001**



Use Tax Information and Instructions for Form ST-44

What is a use tax?

A use tax is a tax upon the privilege of using tangible personal property in Illinois. It is designed to distribute the tax burden fairly among Illinois consumers and to assure fair competition between Illinois businesses and out-of-state businesses. Illinois law requires you to pay tax at the Illinois rate when you buy an item from another state or country to use in Illinois.

Is Illinois increasing its efforts to collect use taxes?

Yes, Illinois is increasing its efforts to collect use taxes. Illinois shares sales information with other states and bills Illinois residents for unpaid tax, penalty, and interest. Illinois also gathers information on overseas purchases from the U.S. Customs Service. (Use tax is due whether or not an item has to be declared or is subject to duty tax.) Illinois also encourages out-of-state businesses to register and collect the tax voluntarily as a convenience to their customers. If they do not, we can bill their Illinois customers directly.

What forms are used to report and pay use tax on items purchased from another state or country?

- cigarettes — Form RC-44
- motor vehicles, watercraft, aircraft, or trailers purchased from an out-of-state dealer — Form RUT-25
- purchases made by registered retailers or servicepersons — Form ST-1
- general merchandise (not otherwise specified) and food, drugs, and medical appliances — Form ST-44

What forms are used to report and pay use tax due on certain transactions that occur in Illinois?

- motor vehicle acquired by non-retail purchase — Form RUT-50
- aircraft or watercraft acquired by gift, transfer, or non-retail purchase — Form RUT-75

When do I owe Illinois Use Tax?

You owe Illinois Use Tax and must complete Form ST-44 if the person or business from which you bought general merchandise or food, drugs, and medical appliances did not collect Illinois Sales Tax (*e.g.*, purchases from catalogs, TV advertisements, magazines, the Internet); **and**

- the items purchased are taxable in Illinois;
- you will use or consume these items in Illinois; **and**
- you have not yet paid Illinois Sales Tax or an equivalent amount to another state.

If you paid the Illinois Use Tax due for cigarette purchases when you filed Form RC-44, do not include the cost from those cigarette purchases in the figure you report on Line 1a.

Note: Some out-of-state businesses collect Illinois Sales Tax, and their customers pay the tax just as they would pay state sales tax to an Illinois retailer. You can check your receipt or invoice to determine if Illinois Sales Tax was collected.

When paying use tax on Form ST-44, may I take credit for taxes paid to another country or state?

If you purchase any item from **another country**, you must pay Illinois the full use tax rate.

If you purchase an item from **another state** and you properly paid tax to the other state, you may take credit for the tax paid. If you paid tax at a rate lower than the Illinois rate, you must pay Illinois the difference.

When is Form ST-44 due?

If your total tax liability for the year is

- \$600 or less, you may pay the tax for the entire year (January 1 through December 31) by filing Form ST-44 on or before April 15 of the following year; or
- greater than \$600, you must pay the tax by the last day of the month following the month in which the purchase was made.

Is there anything else I need to know about completing this form?

- When writing your figures, please use whole dollar amounts by dropping amounts of less than 50 cents and increasing amounts of 50 cents or more to the next higher dollar.
- MAKE your check payable to the “Illinois Department of Revenue.”
- DO NOT attach your check OR this form to any other return.
- WRITE your SSN and “ST-44” on your check and attach it to this form (ST-44).
- MAIL all other forms separately.
- MAIL this form (ST-44) to:
ILLINOIS DEPARTMENT OF REVENUE
RETAILERS’ OCCUPATION TAX
SPRINGFIELD, IL 62776-0001
- KEEP a copy of your completed return for your records.

What if I do not file my return or pay the use tax due on time?

You owe a **late filing penalty** if you do not file a processable return by the due date and a **late payment penalty** if you do not pay the amount you owe by the due date of the return.

You can also be assessed an **under reporting penalty** if you do not report your entire liability by the due date of your return, a **bad check penalty** if your remittance is not honored by your financial institution, and a **cost of collection fee** if you do not pay the amount you owe within 30 days of the date printed on an assessment.

We will bill you for any amounts owed.

For more information, see Publication 103, Penalties and Interest.

How do I get help?

If you have questions, you may

- visit our web site at tax.illinois.gov
- call our Taxpayer Assistance Division at 1 800 732-8866 or 217 782-3336
- call our TDD (telecommunications device for the deaf) at 1 800 544-5304
- write us at
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19044
SPRINGFIELD IL 62794-9044