

January 17, 2012

Re: Use Tax

Dear Client:

Are you paying use tax? Use tax is a type of sales tax. It is due on tangible personal property purchased outside Illinois on which you have not paid sales tax and that would be taxable if purchased in Illinois. Purchases made through a catalog or on the internet are examples of purchases where there may have been no sales tax collected.

If the total tax liability is \$600.00 or less, the tax can be paid for the calendar year by April 15<sup>th</sup> of the following year by filing form ST-44, Illinois Use Tax Return, with the Illinois Department of Revenue.

We will prepare your Illinois Use Tax Return. Please provide us with the information we need to file the return.

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Business Name/Signature

Date

- Attached are the receipts for purchases with no sales tax paid.
- Attached is a worksheet listing the purchases: date, vendor and amount.
- We did not make any purchases without paying sales tax last year.

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