



Illinois Issued Sales Tax Relief

March 30, 2020

Dear valued client,

The state of Illinois has issued Sales Tax relief for “**All Registered Illinois Retailers Operating Eating and Drinking Establishments**”. Below is a summary of the sales tax relief.

- **Qualification:** eating and drinking establishments with the total sales tax liability did not exceed \$75,000 in the 2019 calendar year.
- **Benefits:** relief from penalties and interest on late sales tax liabilities reported on Form ST-1, Sales and use Tax return and Form E911 Surcharge Returns.
- **Reporting Periods:** effective for reporting periods of February, March and April 2020.
- **Filing Deadlines:** each form must be filed by its original due dates, even if you cannot make payment.
- **How to Apply:** the relief should be automatic for most taxpayers. However, if a taxpayer receives a notice, they should respond to the notice requesting relief due to COVID-19. The state will review each response and grant relief, if appropriate.
- **Payments Schedule:** taxpayers must pay their liabilities due March, April, and May 2020 on four dates starting on May 20, 2020. The required payment schedule for liabilities reported on Form ST-1 is as follows:
 - One quarter (1/4) of the liability for the February, March, and April 2020 reporting periods is due May 20, 2020.
 - One quarter (1/4) of the liability for the February, March, and April 2020 reporting periods is due June 22, 2020.
 - One quarter (1/4) of the liability for the February, March, and April 2020 reporting periods is due July 20, 2020.
 - One quarter (1/4) of the liability for the February, March, and April 2020 reporting periods is due August 20, 2020.

Example:

Reporting Period	Liability Amount	Payment Amount	Due date
February 2020	\$500	\$125	May 20, 2020
		\$125	June 22, 2020
		\$125	July 20, 2020
		\$125	August 20, 2020
March 2020	\$500	\$125	May 20, 2020
		\$125	June 22, 2020
		\$125	July 20, 2020
		\$125	August 20, 2020
April 2020	\$500	\$125	May 20, 2020
		\$125	June 22, 2020
		\$125	July 20, 2020
		\$125	August 20, 2020
	\$1,500	\$1,500	

Note that you must begin making full payment on the scheduled due date for liabilities beginning with the May 2020 reporting period, which is due June 22, 2020, and all reporting periods following.

For more information, please contact:

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