



PST-1 Prepaid Sales Tax Return

Account ID: _____ Reporting Period: _____

Do not write above this line.

Owner's name: _____

Business name: _____

Mailing address: _____

Step 1: Figure your gallonage information and your tax and payment due

- 1 Total invoiced gallons of all motor fuel sold, delivered, or transferred 1 _____
- 2 Enter the number of gallons you
 - a sold to federal or foreign government and mass transit systems 2a _____
 - b delivered outside Illinois 2b _____
 - c sold and distributed tax free to other licensed distributors or suppliers 2c _____
 - d sold to the state or units of local government 2d _____
 - e sold to schools, churches, or charities 2e _____
 - f sold to out-of-state retailers selling at retail to customers outside Illinois 2f _____
 - g sold of exempt motor fuel (See instructions.) 2g _____
 - h sold to other than a retail outlet and deliveries made to your company-owned (not leased) retail outlet (Do not include gallonage already entered on Lines 2a through 2g.) 2h _____
- 3 Total deductible gallons (Add Lines 2a through 2h.) 3 _____
- 4 Net gallons subject to prepaid sales tax (Subtract Line 3 from Line 1.) 4 _____
 - a Enter the total gallons of gasohol (E15 only) subject to prepaid sales tax from each Line 8a of your attached PST-2 forms. 4a _____
 - b Enter the total gallons of mid-range ethanol blends subject to prepaid sales tax from each Line 9a of your attached PST-2 forms. 4b _____
 - c Enter the total gallons of diesel fuel containing 1% - 10% biodiesel or renewable diesel subject to prepaid sales tax from each Line 10a of your attached PST-2 forms. 4c _____
 - d Enter the total gallons of all other motor fuels subject to prepaid sales tax from each Line 11a of your attached PST-2 forms. 4d _____
- 5 Multiply the number of gallons on Line 4a by _____ (rate). 5 \$ _____
- 6 Multiply the number of gallons on Line 4b by _____ (rate). 6 \$ _____
- 7 Multiply the number of gallons on Line 4c by _____ (rate). 7 \$ _____
- 8 Multiply the number of gallons on Line 4d by _____ (rate). 8 \$ _____
- 9 Total prepaid sales tax due during this reporting period (Add Lines 5 through 8.) 9 \$ _____
- 10 Enter the amount of quarter-monthly payments that you paid on Form PST-3 or by EFT. 10 \$ _____
- 11 Tax after quarter-monthly payments (Subtract Line 10 from Line 9.) 11 \$ _____
- 12 Excess tax collected (See instructions.) 12 \$ _____
- 13 Total tax due (Add Lines 11 and 12.) 13 \$ _____
- 14 Credit amount 14 \$ _____
- 15 Payment due (Subtract Line 14 from Line 13.) Make your payment to **Illinois Department of Revenue.** 15 \$ _____
- 16 Enter the number of PST-2 forms you have attached. 16 _____

Step 2: 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.

Taxpayer's signature _____ Phone _____ Date ____/____/____

Preparer's signature _____ Phone _____ Date ____/____/____

Mail your completed return and payment to:
Illinois Department of Revenue, PO Box 19034, Springfield, IL 62794-9034

This form is authorized as outlined under the tax or fee Act imposing the tax or fee for which this form is filed. Disclosure of this information is required. Failure to provide information may result in this form not being processed and may result in penalty.
PST-1 (R-01/24) Printed by authority of the State of Illinois, Web only — One copy

