



General Information

Who must file this return?

You must file Form DS-1-X, Amended Dry-Cleaning Solvent Tax Return, to correct your original return or previously filed amended return, or to claim a credit for an overpayment.

How do I file and pay this return?

We encourage you to submit your DS-1-X, any necessary attachments, and payment electronically at mytax.illinois.gov. **Note:** This only applies for reporting periods where the original DS-1 was filed electronically.

You may also mail your DS-1-X, any necessary attachments, and payment to:



DRY-CLEANING SOLVENT TAX
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19019
SPRINGFIELD IL 62794-9019

What must I attach to this return?

If you are a supplier, you must complete and attach Form DS-7, Schedule A, Dry-Cleaning Solvent Sold and/or Form DS-8, Schedule B, Dry-Cleaning Solvent Sold Tax Free.

What if I fail to file Form DS-1 and pay the amount I owe?

You owe a **late filing penalty** if you do not file a processable return by the due date, a **late payment penalty** if you do not pay the amount you owe by the original due date of the 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 penalties and interest. For more information, see the most current Publication 103, Penalties and Interest for Illinois Taxes. To receive a copy of this publication, visit our website at tax.illinois.gov.

What if I had no business activity during the period for which my return is due?

If you had no business activity during the quarter for which your return is due, you still must file your return on or before the due date.

What if I need help filing this return?

If you have questions or need help completing this return, call us weekdays between 8:00 a.m. and 4:30 p.m. at **217 782-5906** or visit our website at tax.illinois.gov.

How do I contact the Illinois Environmental Protection Agency?

DRY-CLEANER FUND
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
PO BOX 19276
SPRINGFIELD IL 62794-9276
217 524-3300
EPA.DryCleanerFund@illinois.gov

Step-by-Step Instructions

If you are a

— **supplier of dry cleaning solvents**, complete Steps 1, 3, 4, & 5. You must also complete and attach Form DS-7, Schedule A.

— **dry-cleaning facility operator** and purchased dry-cleaning solvents from an unregistered out-of-state supplier, complete Steps 2, 3, 4, and 5.

If a specific line is not referenced, follow the instructions on the form.

Steps 1 and 2: Figure your tax on sales and purchases of dry cleaning solvents - As they should have been reported

Step 3: Figure the amount you owe

Line 13- Add Lines 1d, 2d, 3d, 4d, 6, 8, 10, and 12. This is your tax.

Line 14 - Figure your discount. If you file your return and pay the tax on or before the due date, you may claim a discount. The discount is 1.75 percent (.0175) of the tax due shown on Line 13 **or** \$5 per calendar year, whichever is greater.

Note: If you claimed a discount and filed late, paid late, or you do not provide the information requested on Forms DS-1, DS-7, or DS-8, your discount will be disallowed.

Line 15 - Subtract Line 14 from Line 13. This is your total tax due.

Line 16 - If we issued you a credit, tell us the amount you applied towards your balance due.

Line 17 - Add Line 15 and Line 16. This is your tax due.

Line 18 - Total amount you paid for this reporting period.

Line 19 - Subtract Line 18 from Line 17. This is your net tax due.

Line 20 - If Line 18 is greater than Line 19, subtract Line 19 from Line 18. This is the amount you have **overpaid**.

Line 21 - If Line 18 is less than Line 19, subtract Line 18 from Line 19. This is the amount you have **underpaid**. Pay this amount electronically or make your check payable to "Illinois Department of Revenue."

Step 4: Check the reason you are filing this amended return

Check the best description of why you are completing Form DS-1-X. Also, provide any correct information (if applicable).

Note: If you check "Other" and are a party to a civil suit involving the amount claimed, write the name of the suit on the line provided.