



# ST-8-X Amended Tire User Fee Return

Rev 02 Form 100  
E S \_\_\_\_/\_\_\_\_/\_\_\_\_  
NS DP CA RC  
**Do not write above this line.**

### Read this information first

• If you are making a payment with this return, enter the amount you are paying here.

**Amount you are paying: \$** \_\_\_\_\_  
**Make your check payable to "Illinois Department of Revenue."**

• If you are claiming an overpayment on this return and you collected the overpaid user fee from your customer(s), you must refund the user fee to your customer(s) before filing this return. When you complete this return, you must state, **under penalties of perjury**, in Step 4, that you unconditionally refunded the overpaid user fee to your customer(s).

## Step 1: Identify yourself

- 1 Account ID: \_\_\_\_\_
- 2 Reporting period you are amending: \_\_\_\_/\_\_\_\_/\_\_\_\_ through \_\_\_\_/\_\_\_\_/\_\_\_\_  
Month Day Year Month Day Year
- 3 Business name \_\_\_\_\_

## Step 2: Mark the reason why you are filing an amended return

(See instructions.)

- 1 \_\_\_\_ I took a deduction on my original return that was not allowed or was too large.
- 2 \_\_\_\_ I am decreasing Line 1 **or** I am increasing Line 2 on my original return because I sold tires
  - a \_\_\_\_ as part of a vehicle sale.
  - b \_\_\_\_ through mail order.
  - c \_\_\_\_ to another Illinois business for resale. Enter the business' account ID \_\_\_\_\_.
  - d \_\_\_\_ to an out-of-state customer and the sale was interstate commerce. The merchandise was delivered outside Illinois.
  - e \_\_\_\_ for devices moved by human power or
  - f \_\_\_\_ for devices used exclusively upon stationary rails or tracks.
  - g \_\_\_\_ for motorized wheelchairs.
  - h \_\_\_\_ that were returned by my customer.
  - i \_\_\_\_ that were exempt for another reason.  
Please explain. \_\_\_\_\_
- 3 \_\_\_\_ I put an amount on the wrong line on Form ST-8.
- 4 \_\_\_\_ I overcollected the tire user fee from my customer.
- 5 \_\_\_\_ I made a computational error.
- 6 \_\_\_\_ The original account ID was incorrect. The correct account ID is \_\_\_\_\_.
- 7 \_\_\_\_ The original reporting period was incorrect. The correct reporting period is \_\_\_\_\_.
- 8 \_\_\_\_ Other. Please explain. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Please turn page to complete Steps 3 and 4. ➔

This form is authorized by Title XIV of the Environmental Protection Act. Disclosure of this information is required. Failure to provide information may result in this form not being processed and may result in a penalty.



### Step 3: Correct your financial information

Complete this step only if you are changing financial information.  
Please round to the nearest whole dollar.

Figures as they should  
have been filed

- |           |   |                 |
|-----------|---|-----------------|
| <b>1</b>  | Enter the total number of new and used tires you sold or delivered at retail during the filing period.  | <b>1</b> _____  |
| <b>2</b>  | Enter the number of tires exempt from the tire fee.   | <b>2</b> _____  |
| <b>3</b>  | Subtract Line 2 from Line 1.<br>Enter the number of tires subject to the tire fee.  | <b>3</b> _____  |
| <b>4</b>  | Multiply Line 3 by \$2.50.<br>Enter the gross amount of the tire fee.   | <b>4</b> _____  |
| <b>5</b>  | Enter the amount of your collection allowance.<br>(See instructions.)   | <b>5</b> _____  |
| <b>6</b>  | Subtract Line 5 from Line 4.<br>Enter the net amount due.   | <b>6</b> _____  |
| <b>7</b>  | Enter the excess tire fee collected.  | <b>7</b> _____  |
| <b>8</b>  | Add Line 6 and Line 7.<br>Enter the total tire fee due  | <b>8</b> _____  |
| <b>9</b>  | Enter the credit amount.  | <b>9</b> _____  |
| <b>10</b> | Subtract Line 9 from Line 8.<br>Enter the net fee due.  | <b>10</b> _____ |
| <b>11</b> | Enter the total amount you have paid.   | <b>11</b> _____ |
| <b>12</b> | If Line 11 is greater than Line 10, enter the difference.<br>This is the amount you have <b>overpaid</b> . Go to Step 4.  | <b>12</b> _____ |
| <b>13</b> | If Line 11 is less than Line 10, enter the difference. Enter this amount on Page 1.<br>This is the amount you have <b>underpaid</b> . Please pay this amount. Go to Step 4. | <b>13</b> _____ |

### Make your check payable to "Illinois Department of Revenue."

Please enter the amount you are paying on the line provided on the front of this return.

### 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. Under penalties of perjury, I state that I have unconditionally refunded to my customer(s) any overpaid fee that I collected from my customer(s) and am claiming as an overpayment on this return.

_____ Taxpayer's signature	_____ Title	_____ Phone	_____ Date
_____ Preparer's signature	_____ Title	_____ Phone	_____ Date

Mail this return and any payment to:

ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19034  
SPRINGFIELD IL 62794-9034

