




# PST-1-X Amended Prepaid Sales Tax Return

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.**  \$ \_\_\_\_\_  
Make your payment to "Illinois Department of Revenue."
- If you are claiming an overpayment on this return and you collected the overpaid tax from your customer(s), you must refund the tax 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 tax to your customer(s).

## Step 1: Identify your business

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

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

- |   |   |
|---|---|
| <ol style="list-style-type: none"> <li>___ My customer returned motor fuel.</li> <li>___ I am decreasing Line 1 <b>or</b> I am increasing Line 2 on my original return because I sold gallons           <ol style="list-style-type: none"> <li>___ to a federal or foreign government or to a mass transit system. Enter the tax-exempt no. <b>E</b> - _____.</li> <li>___ to an out-of-state customer, which was a sale in interstate commerce. The merchandise was delivered to a location outside Illinois.</li> <li>___ to another licensed Illinois distributor or supplier. Enter the account ID _____.</li> <li>___ to the state or to units of local government. Enter the tax-exempt no. <b>E</b> - _____.</li> <li>___ to schools, churches, or charities. Enter the tax-exempt no. <b>E</b> - _____.</li> <li>___ to an out-of-state retailer who is authorized to do business out-of-state and who resells at retail and delivers to customers outside Illinois.</li> <li>___ of exempt motor fuel (<i>i.e.</i>, majority-blended ethanol, 100 percent biodiesel, and biodiesel blends that are more than 10 percent but not more than 99 percent biodiesel).</li> <li>___ to other than a retail outlet and delivered the motor fuel to a company-owned (not leased) retail outlet.</li> </ol> </li> </ol> | <ol style="list-style-type: none"> <li>___ I made a computational error.</li> <li>___ I put an amount on the wrong line on either Form PST-1 or Form PST-2.</li> <li>___ I took a deduction on my original return that was not allowed or was too large.</li> <li>___ The original account ID was incorrect. The correct account ID is _____.</li> <li>___ The original reporting period was incorrect. The correct reporting period is _____.</li> <li>___ Other. Please explain. _____<br/>_____<br/>_____<br/>_____<br/>_____<br/>_____<br/>_____</li> </ol> |
|---|---|

Please turn this page to complete Steps 3 and 4. 

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.



### Step 3: Correct your financial information

	Column A Most recent figures filed	Column B Figures as they should have been filed
<b>1</b> Enter the total invoiced gallons of all gasohol and other motor fuel you sold, delivered, or transferred.	<b>1</b> _____	<b>1</b> _____
<b>2</b> Enter the total deductible gallons		
<b>a</b> sold to federal or foreign governments or mass transit systems.	<b>2a</b> _____	<b>2a</b> _____
<b>b</b> delivered outside Illinois.	<b>2b</b> _____	<b>2b</b> _____
<b>c</b> sold and distributed tax free to other licensed distributors and suppliers.	<b>2c</b> _____	<b>2c</b> _____
<b>d</b> sold to the state or other units of local government.	<b>2d</b> _____	<b>2d</b> _____
<b>e</b> sold to schools, churches, or charities.	<b>2e</b> _____	<b>2e</b> _____
<b>f</b> sold to out-of-state retailers who sell at retail to customers outside of Illinois.	<b>2f</b> _____	<b>2f</b> _____
<b>g</b> of exempt motor fuel ( <i>i.e.</i> , majority-blended ethanol, 100 percent biodiesel, and biodiesel blends that are more than 10 percent but not more than 99 percent biodiesel) sold.	<b>2g</b> _____	<b>2g</b> _____
<b>h</b> sold to other than a retail outlet and delivered to a company-owned (not leased) retail outlet.	<b>2h</b> _____	<b>2h</b> _____
<b>3</b> Add Lines 2a through 2h. This amount is your total deductible gallons.	<b>3</b> _____	<b>3</b> _____
<b>4</b> Subtract Line 3 from Line 1. This amount is your net gallons subject to prepaid sales tax.	<b>4</b> _____	<b>4</b> _____
<b>a</b> Gallons of biodiesel blends (1% - 10%) subject to prepaid sales tax (See instructions.)	<b>4a</b> _____	<b>4a</b> _____
<b>b</b> Gallons of other motor fuel subject to prepaid sales tax (See instructions.)	<b>4b</b> _____	<b>4b</b> _____
<b>5</b> Multiply the number of gallons on Line 4a by _____ (rate)	<b>5</b> _____	<b>5</b> _____
<b>6</b> Multiply the number of gallons on Line 4b by _____ (rate)	<b>6</b> _____	<b>6</b> _____
<b>7</b> Add Lines 5 and 6. This is your total prepaid sales tax due during this reporting period.	<b>7</b> _____	<b>7</b> _____
<b>8</b> Enter the amount of quarter-monthly payments paid on Form PST-3 or by EFT.	<b>8</b> _____	<b>8</b> _____
<b>9</b> Enter the credit amount.	<b>9</b> _____	<b>9</b> _____
<b>10</b> Add Lines 8 and 9. This is the total quarter-monthly payments and credit.	<b>10</b> _____	<b>10</b> _____
<b>11</b> Subtract Line 10 from Line 7. This is net tax due.	<b>11</b> _____	<b>11</b> _____
<b>12</b> Enter the total amount you have paid.	<b>12</b> _____	<b>12</b> _____
• If Line 12 is <b>greater than</b> Line 11, Column B, enter the difference on Line 13.		
• If Line 12 is <b>less than</b> Line 11, Column B, enter the difference on Line 14.		
<b>13</b> Overpayment — This is the amount you have <b>overpaid</b> . Go to Line 15.		<b>13</b> _____
<b>14</b> Underpayment — This is the amount you have <b>underpaid</b> . Please pay this amount. <b>Make your payment to "Illinois Department of Revenue."</b> Go to Line 15.		<b>14</b> _____
<b>15</b> Enter the total number of PST-2 forms you have filed for this liability period.		<b>15</b> _____

**Go to Step 4 and sign this return.** 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 tax 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

