

Illinois Department of Revenue
DS-1-X Amended Dry-Cleaning Solvent Tax Return

FORM 164 REV 03
 E S ____/____/____
 NS DP CA RC

Step 1: Identify your business

Station no. 243

Do not write above this line.

1 Name _____
 2 Address _____
Number and street

City State ZIP

3 Account ID: _____

4 License no.: **DS** - _____

5 This return is for the quarter ending ____/____/____
Month Year

Step 2: Correct your financial information - Figures as the should have been reported

6 Chlorine-based solvents:

a Total gallons sold. **6a** _____
 b Total gallons sold tax-free to qualifying facilities. **6b** _____
 c Subtract Line 6b from Line 6a. **6c** _____
 d Multiply Line 6c by \$10.00 for your tax on chlorine-based solvents. **6d** \$ _____

7 Petroleum-based solvents:

a Total gallons sold. **7a** _____
 b Total gallons sold tax-free to qualifying facilities. **7b** _____
 c Subtract Line 7b from Line 7a. **7c** _____
 d Multiply Line 7c by \$2.00 for your tax on petroleum-based solvents. **7d** \$ _____

8 Green solvents sold that are not for use in virgin facilities:

a Total gallons sold. **8a** _____
 b Total gallons sold tax-free to qualifying facilities. **8b** _____
 c Subtract Line 8b from Line 8a for net gallons sold subject to tax. **8c** _____
 d Multiply Line 8c by \$1.75 for your tax on these solvents. **8d** \$ _____

9 Green solvents sold for use in virgin facilities:

a Total gallons sold. **9a** _____
 b Total gallons sold tax-free to qualifying facilities. **9b** _____
 c Subtract Line 9b from Line 9a for net gallons subject to tax. **9c** _____
 d Multiply Line 9c by \$0.35 for your tax on these solvents. **9d** \$ _____

Step 3: Figure your tax on purchases of dry-cleaning solvents

10 Total gallons of **chlorine-based** solvents purchased from an unregistered out-of-state supplier. **10** _____
 11 Multiply Line 10 by \$10.00 for your tax on chlorine-based solvents. **11** \$ _____
 12 Total gallons of **petroleum-based** solvents purchased from an unregistered out-of-state supplier. **12** _____
 13 Multiply Line 12 by \$2.00 for your tax on petroleum-based solvents. **13** \$ _____
 14 Total gallons of **green** solvents purchased from an unregistered out-of-state supplier and which are not for use in a virgin facility. **14** _____
 15 Multiply Line 14 by \$1.75 for your tax on these solvents. **15** \$ _____
 16 Total gallons of **green** solvents purchased from an unregistered out-of-state supplier for use in a virgin facility. **16** _____
 17 Multiply Line 16 by \$0.35 for your tax on these solvents. **17** \$ _____

Step 4: Figure your amount due

18 Add Lines 6d, 7d, 8d, 9d, 11, 13, 15, and 17. **18** \$ _____
 19 Figure your discount. **19** \$ _____
 20 Subtract Line 19 from Line 18. This is your total tax due. **20** \$ _____
 21 Credit you wish to apply. **21** \$ _____
 22 Subtract Line 21 from Line 20. This is your net tax due. **22** \$ _____
 23 Total amount you paid for this reporting period. **23** \$ _____
 24 If Line 23 is **greater than** Line 22, subtract Line 22 from Line 23. This is the amount you have **overpaid**. **24** \$ _____
 25 If Line 23 is **less than** Line 22, subtract Line 23 from Line 22. This is the amount you have **underpaid**. **25** \$ _____
 Pay this amount. Make your check payable to "Illinois Department of Revenue."



Step 5: Check the reason you are filing this amended return

- I paid tax on receipts in error because the solvents were sold
 - to an Illinois business for resale. License no. is **DS** - _____.
 - to an out-of-state customer (interstate commerce sale) and the solvent was delivered outside of Illinois.
 - to an exempt organization. Tax exempt no.: E- _____
 - and exempt from tax. Explain: _____
 - and returned by the customer.
- I made a computation error.
- The original License no. was incorrect. The incorrect License no. is **DS** - _____.
- The original reporting period was incorrect. The incorrect reporting period is _____.
- Other. Please explain. _____

Step 6: 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 Telephone Date Tax preparer's signature Telephone

Form DS-1-X Instructions

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.

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 web site at tax.illinois.gov or call **1 800 356-6302**.

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?

If you have questions or need help, call us weekdays between 8:00 a.m. and 4:30 p.m. at **217 782-6045** or visit our web site at tax.illinois.gov.

How do I contact the Dry Cleaning Council?

DRYCLEANER ENVIRONMENTAL RESPONSE TRUST FUND OF ILLINOIS
PO BOX 480
BENSONVILLE IL 60106-0480
1 800 765-4041

Step-by-Step Instructions

If you are a

- **supplier of dry cleaning solvents**, complete Steps 1, 2, 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 1, 3, 4, and 5.

Steps 2 and 3: Figure your tax on sales and purchases of dry cleaning solvents - *As the should have been reported*

Step 4: Figure the amount you owe

Line 18- Add Lines 6d, 7d, 8d, 9d, 11, 13, 15, and 17. This is your tax.

Line 19 - 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 18 **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 20 - Subtract Line 19 from Line 18. This is your total tax due.

Line 21 - If we issued you a credit, tell us the amount you applied towards your balance due.

Line 22 - Subtract Line 21 from Line 20. This is your net tax due.

Line 23 - Total amount you paid for this reporting period.

Line 24 - If Line 23 is **greater than** Line 22, subtract Line 22 from Line 23. This is the amount you have **overpaid**.

Line 25 - If Line 23 is **less than** Line 22, subtract Line 23 from Line 22. This is the amount you have **underpaid**. Pay this amount. Make your check payable to **"Illinois Department of Revenue."**

Step 5: 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.

Mail Form DS-1 and payment to:



Dry-Cleaning Solvent Tax
Illinois Department of Revenue
PO BOX 19019
Springfield IL 62794-9019

This form is authorized by the Dry Cleaner Environmental Response Trust Fund Act. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty. This form has been approved by the Forms Management Center. IL-492-3816 DS-1-X back (R-04/10)