

 Illinois Department of Revenue  
**PST-1-X Amended Prepaid Sales Tax Return Instructions**

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## General Information

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### Who must file Form PST-1-X?

You must file Form PST-1-X if you filed Form PST-1, Prepaid Sales Tax Return, and

- you want to correct your return, either to pay more tax or to request a credit for overpaid tax; or
- you are making corrections to nonfinancial information on your return.

**Do not** file Form PST-1-X for amounts of less than \$1.

You must file one Form PST-1-X for each month you are amending. You cannot file one PST-1-X to amend several months.

**Note:** If you received a notice from us that your original return is unprocessable, we cannot process an amended return (claim for credit) until you respond to the notice. Also, if you are requesting a credit, you will not be able to use it until we notify you that your credit has been approved.

### What is the deadline for filing this form?

The deadline for filing to obtain a credit for overpayment of the Prepaid Sales Tax changes semiannually on January 1 and July 1. If you file an amended return between January 1 and June 30 of this year, you may file a claim for credit for the amounts you overpaid during the current year and previous 36 months. Beginning July 1, you may file a claim for credit for the amounts you overpaid during the current year and previous 30 months.

**Note:** We use the U.S. Postal Service postmark date as the filing date of a properly signed amended return (claim for credit).

If you are making an additional payment, there is no deadline; however, the longer you wait to pay, the more interest and, when applicable, penalty you will owe.

### How do I get forms?

If you need additional amended returns, you may photocopy a blank return, or visit our web site at [tax.illinois.gov](http://tax.illinois.gov), or call our 24-hour Forms Order Line at **1 800 356-6302**

### How do I get help?

Visit our web site at [tax.illinois.gov](http://tax.illinois.gov) or call weekdays between 8 a.m. and 5 p.m. at **1 800 732-8866** or **217 782-3336**. The number for our TDD (telecommunications device for the deaf) is **1 800 544-5304**.

If you have a specific question about an amended return you have already filed, call us at **217 782-7517** or write us at

SALES TAX PROCESSING DIVISION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19013  
SPRINGFIELD IL 62794-9013.

### To what address do I mail my completed forms?

Mail your completed return to:  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19034  
SPRINGFIELD IL 62794-9034

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## Specific Instructions

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### Which steps of this form must I complete?

Everyone must complete Steps 1, 2, and 4. You must also complete **Step 3** if you are changing financial information.

#### Step 1: Identify your business

Write your Illinois account ID number as it appears on your original Form PST-1. Also, write the reporting period for which you are filing the amended return. Next, write the name of your business as it appears on your original return.

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

Mark the reason that best explains why you are filing Form PST-1-X.

If you marked **2a** (gallons sold to a federal or foreign government or a mass transit system), you must write the organization's tax-exempt "E" number on the line provided. See note below.

If you marked **2c** (gallons sold and distributed tax-free to other licensed distributors or suppliers), you must write the Illinois account ID on the line provided. If you sold to more than one business, write each business' account ID on a separate sheet and attach it to your return.

If you marked **2d** (gallons sold to units of local government), you must write the organization's tax-exempt "E" number on the line provided. See note below.

If you marked **2e** (gallons sold to schools, churches, or charities), you must write the organization's tax-exempt "E" number on the line provided. See note below.

If you marked **2g** (gallons of exempt motor fuel sold), the sale must have occurred on or after July 1, 2003. If the sale occurred before July 1, 2003, you may **not** claim the exemption. If you do, we may issue an assessment.

Mark **8** only if 1 through 7 do not apply. On the lines provided, please explain why you are correcting your original return.

**Note:** To qualify as a tax-exempt sale under 2a, 2d, or 2e, the buyer must be the organization itself rather than a member or officer of the organization. The organization's tax-exempt number must have been in effect on the day of the purchase. If you sold to more than one organization, write each organization's tax-exempt "E" number on a separate sheet and attach it to your return.

#### Step 3: Correct your financial information

**Complete all applicable lines** when making the corrections to the financial information. If you do not complete all lines, we will use the most recent figures filed.

##### Column A

**Lines 1 through 11:** Write the figures from your most recent filed return. These figures may be from your original Form PST-1 or from any corrections you have made since you filed your original Form PST-1. If you do not complete all lines, we will use the most recent figures filed when processing this Form PST-1-X.

##### Column B

**Lines 1 through 11:** Write the corrected figures. If there is no change from Column A, write the figures from Column A. If you have an amount written in Column A that you are reducing to zero, write "0" in Column B. Leaving the line in Column B blank may delay the processing of your return or may cause your changes to Form PST-1-X to not be accepted.

### Detailed instructions for certain lines in Step 3

#### Line 4a, Column A

Write the total number of gallons of gasohol and, for periods beginning on or after January 1, 2011, biodiesel blends (1% - 10%) subject to prepaid sales tax for any **previously-filed** PST-1 forms for this reporting period. This is the total from Line 8a of the PST-2 forms you attached to your original Form PST-1 plus the total from Line 8a of the PST-2 forms you attached to any amended returns you filed before you filed this return.

#### Line 4a, Column B

Write the total number of gallons of gasohol and, for periods beginning on or after January 1, 2011, biodiesel blends (1% - 10%) subject to prepaid sales tax from Line 8a of **all** PST-2 forms you have attached to all original and amended PST-1 forms you have filed for this reporting period. **Include the gallons from Line 8a of any PST-2 forms attached to this amended return.**

#### Line 4b, Column A

Write the total number of gallons of motor fuel subject to prepaid sales tax for any **previously-filed** PST-1 forms for this reporting period. This is the total from Line 9a of the PST-2 forms you attached to your original Form PST-1 plus the total from Line 9a of the PST-2 forms you attached to any amended returns you filed before you filed this return.

#### Line 4b, Column B

Write the total number of gallons of motor fuel subject to prepaid sales tax from Line 9a of **all** PST-2 forms you have attached to all original and amended PST-1 forms you have filed for this reporting period. **Include the gallons from Line 9a of any PST-2 forms attached to this amended return.**

#### Line 5, Column B

Multiply Line 4a, Column B by the established rate for the period you are amending. For effective rates, visit our web site at [tax.illinois.gov](http://tax.illinois.gov).

#### Line 6, Column B

Multiply Line 4b, Column B by the established rate for the period you are amending. For effective rates, visit our web site at [tax.illinois.gov](http://tax.illinois.gov).

#### Line 12

Write the total you have paid. This figure includes the amount you paid with your original Form PST-1, any subsequent amended returns, and any assessment payments you have made. Be sure to reduce the total amount paid by any credit or refund of tax you have received for this liability period.

#### Line 13

If Line 12 **is greater than** Line 11, Column B, write the difference on Line 13. This is the amount you have overpaid.

#### Line 14

If Line 12 **is less than** Line 11, Column B, write the difference on Line 14. This is the amount you have underpaid. Please pay this amount when you file this return. We will bill you for any additional tax, penalty, and interest that is due. Please write the amount you are paying on the line provided in the "Read this information first" section on the front of the return.

### Step 4: Sign below

We cannot process this form until it is signed by the owner, officer, or other person authorized to sign the original return.

### Penalty and interest information

If, on this amended return, you are increasing the amount of tax due, we will bill you for any additional penalty and interest that we calculate is due.

If, on this amended return, you are reducing the amount of tax due, we will recalculate any penalty and interest that is due and include the recomputed amounts in determining the amount you have overpaid.

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 or were required to make quarter-monthly payments and failed to do so, 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 a notice or bill. For more information, see Publication 103, Penalties and Interest for Illinois Taxes. To receive a copy of this publication, visit our web site at [tax.illinos.gov](http://tax.illinos.gov) or call our 24-hour Forms Order Line at **1 800-356-6302**.