



ST-556-X Amended Sales Tax Transaction Return

(For Vehicles, Watercraft, Aircraft, Trailers, and Mobile Homes)

REV 03 FORM 017 Station 312
E S ____/____/____
NS CA DP RC TL EC ____

Read this information first

Do not write above this line.

Everyone must complete Parts 1, 2, and 5.

You must also complete

- Part 3 if you believe you have overpaid.
- Part 4 if you are changing financial information.

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

Part 1: Identify your business

1 IBT no. _____ - _____
Illinois business tax number

"X" only if your address is **different** from the address on your original return and complete item 4 below.

2 Original tax return no. _____

4 Site address _____
Number and street

3 Business name _____

City _____ State _____ ZIP _____

Part 2: Check the reason you are correcting your return

1 ____ The date of delivery was incorrect. The correct date is ____/____/____.

5 ____ There is an error in the buyer's name or address, the vehicle description, or the trade-in description. Write the correct information on the lines below.

2 ____ I made a computational error on Lines 3 through 14 of my original return.

Buyer's name _____

3 ____ The buyer returned the vehicle and cancelled the deal.

Buyer's address _____

4 ____ The sale should have been reported as:

Vehicle description _____

a ____ Sold to a nonresident buyer (see instructions)
Drive-away permit no. _____
lic. plate no. _____ state _____

Trade-in description _____

b ____ Sold for resale to a Dealer (see instructions)

6 ____ The taxable location name was incorrect. The correct taxable location name is _____.

c ____ Sold to an exempt organization
(Tax-exempt no. E - _____)

7 ____ I am claiming credit for tax that I previously paid to an Illinois retailer on Form ST-556 for an item that I purchased for leasing purposes and then sold at retail but on which I did not claim this credit on the sale I made. The tax return number of the ST-556 on the file copy provided to me by the Illinois retailer when I purchased the vehicle is _____.

d ____ Sold to an interstate carrier for hire for use as rolling stock
(Certificate of authority no. _____)

8 ____ Other. Please explain. _____

e ____ Sold for rental use
(Buyer's IBT no. ____ - ____)

f ____ CDF Sales tax exemption (transactions on or after July 1, 2003 through June 30, 2005 only).

g ____ Other. Please explain. _____

Part 3: Answer the following questions if you believe you have overpaid

No credit will be issued until Part 3 is complete.

1 Did you collect the overpaid tax from the buyer? _____yes _____no

2 If you answered "yes," did you unconditionally refund the overpaid tax? _____yes _____no

Please turn this page over to complete Parts 4 and 5.



Part 4: Correct your financial information

Complete this section only if you are changing financial information.

Penalty and interest information

If you were assessed penalty and interest on the original Form ST-556 that you filed, we will take those figures into account when we compute your amended return. **Do not** include penalty or interest in the figures you write on any of the lines in Column A or Column B below.

Please round to the nearest whole dollar.

	Column A Most recent figures filed	Column B Figures as they should have been filed
1 Write the total price (include accessories, federal excise tax, freight and labor, dealer preparation, and documentary fees).	1 _____	1 _____
2 Total trade-in credit or value	2 _____	2 _____
3 Amount subject to tax - Subtract Line 2 from Line 1.	3 _____	3 _____
4 Tax - Multiply Line 3 by the correct tax rate. (_____)	4 _____	4 _____
5 Use tax for certain districts - (see instructions) Write the name of the: a County _____ b City _____ c Township _____	5 _____	5 _____
6 Total tax - Line 4 plus Line 5	6 _____	6 _____
7 Retailer's allowance (See instructions.)	7 _____	7 _____
7a MED fee (See instructions)	7a _____	7a _____
8 Net tax due - Line 6 minus Line 7 plus Line 7a	8 _____	8 _____
9 Prior overpayment	9 _____	9 _____
10 Credit for previously paid tax (See instructions.)	10 _____	10 _____
11 Excess tax collected	11 _____	11 _____
12 Total tax due - Line 8 minus Line 9 minus Line 10 plus Line 11.	12 _____	12 _____
13 Credit memorandum	13 _____	13 _____
14 Net total due - Subtract Line 13 from Line 12.	14 _____	14 _____
15 Write the total amount you have paid. Compare Line 14, Column B, and Line 15. • If Line 15 is greater than Line 14, Column B, write the difference on Line 16. • If Line 15 is less than Line 14, Column B, write the difference on Line 17.	15 _____	15 _____
16 Overpayment — This is the amount you have overpaid. Go to Part 5 and sign this return.	16 _____	16 _____
17 Underpayment — This is the amount you have underpaid. Please pay this amount. Go to Part 5 and sign this return.	17 _____	17 _____

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

Part 5: 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.

Owner, partner, or officer's signature	Title	Phone	Date
Paid preparer's signature	Title	Phone	Date

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

Note

Please write the amount you are paying on the line provided in the "Read this information first" section on the front of this return.

 Illinois Department of Revenue
ST-556-X Amended Sales Tax Transaction Return Instructions

General Information

Who must file Form ST-556-X?

You must file Form ST-556-X if you are a registered retailer who files Form ST-556, Sales Tax Transaction 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 ST-556-X for amounts of less than \$1.

Do not file this return if you repossessed a vehicle. In that case, you must file Form ST-557, Claim for Credit for Repossession of Motor Vehicles, Watercraft, Aircraft, Trailers, and Mobile Homes.

The term “vehicle” as used in these instructions includes motor vehicles, watercraft, aircraft, trailers, and mobile homes.

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 an overpayment of tax changes semiannually on January 1 and July 1. If you file this amended return between January 1 and June 30 of this year, you may file a claim for tax overpaid during the current year and the 36 months prior to the current year. Beginning July 1, you may file a claim for tax overpaid during the current year and the 30 months prior to the current year.

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 you may ask us to send you additional copies.

You may obtain forms by

- visiting our web site at tax.illinois.gov
- calling our 24-hour Forms Order Line at **1 800 356-6302**
- writing to
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19010
SPRINGFIELD IL 62794-9010

How do I get help?

You may get help by

- visiting our web site at tax.illinois.gov
- calling our Taxpayer Assistance Division at **1 800 732-8866 or 217 782-3336**
- calling our TDD-telecommunications device for the deaf at **1 800 544-5304**
- writing to
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19041
SPRINGFIELD IL 62794-9041

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 return?

Mail your completed return to:

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

Specific Instructions

Which parts of this form do I need to complete?

Everyone must complete Parts 1, 2, and 5.

You must also complete

- Part 3 if you believe you have overpaid; and
- Part 4 if you are changing financial information.

Part 1: Identify your business

Write your Illinois business tax (IBT) number as it appears on your original Form ST-556. Also, write the tax return number that appears on your original Form ST-556. Next, write the name of your business as it appears on your original return. Finally, write your current site address **only** if it is **different** from the address on your original return. Be sure to mark the box that indicates if your address is different.

Part 2: Check the reason you are correcting your original return

Check the reason (1 through 8) that best reflects why you are correcting your original Form ST-556.

If you checked **4a** (Sold to a “nonresident buyer”), and you issued a drive-away permit, write the drive-away permit number **and the two-letter state abbreviation** on the lines provided. If the buyer transferred current out-of-state plates to the item sold, write the license plate number **and the two-letter state abbreviation** on the lines provided. **Do Not** check this reason box if you sold the item to an out-of-state dealer for resale (see box 4b).

Note: Dealers claiming the “nonresident buyer” exemption should keep a copy of the buyer’s valid out-of-state drivers license in their books and records as proof of nonresidency.

If you checked **4b** (Sold for resale), write the buyer’s (dealer’s) IBT number on the line provided. If you sold to an out-of-state dealer, write “Out-of-State Dealer” in the space provided for the IBT number.

If you checked **4c** (Sold to an exempt organization), write the organization’s active Illinois Sales Tax Exemption “E” number on the line provided.

If you checked **4d** (Sold to an interstate carrier for hire for use as rolling stock), write the certificate of authority number on the line provided. Keep a properly completed Form RUT-7, Rolling Stock Certification, in your books and records for documentation.

Note: The requirements which must be met to qualify for the rolling stock exemption vary based on the purchase date of the transaction. For more information, see Informational Bulletins FY 2004-07 and FY 2005-01.

If you checked **4e** (Sold for rental use), write the buyer’s IBT number on the line provided.

If you checked **4f** (CDF sales tax exemption), the sale must have occurred on or after July 1, 2003 and on or before June 30, 2005. Sales that do not fall within these dates do not qualify for this exemption. For more information, see Informational Bulletins FY 2005-02 and FY 2005-16.

If you checked **4g** (Other), please provide an explanation on the lines provided. Attach additional sheets if necessary.

If you checked **5** (there was an error in the buyer’s name or address, the vehicle description or the trade-in description), write the correct information on the lines provided.

If you checked **6** (there was an error in the taxable location name), write the correct taxable location name on the line provided.

If you checked **7** (Credit for taxes previously paid to an Illinois retailer on Form ST-556 when you purchased the item for leasing purposes), you must write the tax return number of the ST-556 on which you previously paid tax for this same item to an Illinois retailer. The Illinois retailer reported that tax to the department and provided you with a copy of the ST-556 when you made the purchase.

Check **8** only if 1 through 7 do not apply. Please explain on the lines provided. Attach additional sheets if necessary.

Part 3: Answer the following questions if you believe you have overpaid

- 1 Did you collect the overpaid tax from the buyer on the sale? If you did not, skip Question 2, and go to Part 4.
- 2 If you answered "yes" to Question 1, did you unconditionally refund the overpaid tax in full? If not, **we cannot approve your request for credit until you have fully refunded the tax to the buyer.**

Part 4: Correct your financial information

Complete Part 4 to make corrections to the financial figures on your return.

When writing your figures, please use whole dollar amounts by dropping amounts of less than 50 cents and increasing amounts of 50 cents or more to the next higher dollar. For Line 4, write the appropriate tax rate for your area on the line provided.

If you were assessed penalty and interest on the original Form ST-556 that you filed, we will take those figures into account when we compute your amended return.

Note: Do not include penalty and interest in the figures you write in any of the lines in Part 4.

Column A

Lines 1 through 14

Write the figures from your most recent return. These figures may be from your original Form ST-556 or from any corrections you have made since you filed your original Form ST-556.

Column B

Lines 1 through 14

Write the corrected figures. If there is no change from Column A, write the figures from Column A.

Note: 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.

Lines 15 through 17

Complete Column B only. Follow the instructions on the form.

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, 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. For more information, see Publication 103, Penalties and Interest. To receive a copy of this publication, contact us at the address or telephone numbers under "How do I get forms?" on the front of these instructions.

Detailed instructions for certain lines in Part 4

Line 7

Complete this line **only** if you originally filed and paid the tax owed by the due date. If you filed on time, figure your discount at the rate of 1.75 percent (.0175) of the amount you paid on time.

If you are increasing the amount of tax due, you **may not** increase the amount of your discount **unless** the increased tax due is paid on or before the due date of the original return. If you are decreasing the amount of tax due, you will need to refigure the amount of discount to which you are entitled based on your new figures.

Line 7a

Note: Use Line 7a only if you have a business location in the Metro-East Mass Transit District portion of St. Clair County. We collect and administer the fee on vehicles imposed by the Metro-East Mass Transit District. Multiply Line 3 by 0.5 percent (0.005).

- If the result is **less than \$20**, write the result on Line 7a.
- If the result is **\$20 or more**, write \$20 on Line 7a.

Line 10

If you are claiming a credit for previously paid taxes on Line 10, you must meet the following criteria:

- The amount of tax that you paid on the purchase of this **same** item was paid to an Illinois retailer on Form ST-556.
- The amount of credit you claim on Line 10 for tax previously paid is equal to or less than the amount of the tax that was due on the ST-556 on which you reported your retail sale of the **same** item that you purchased.
- You did not take the credit on Line 10 of the ST-556 at the time you sold the item and filed your return.
- You are now filing this ST-556-X form to claim the credit to which you are entitled.
- You have completed Part 2, Item 7 of this ST-556-X form and have written the tax return number of the ST-556 on which you previously paid tax for this same item to an Illinois retailer. The Illinois retailer reported that tax to the department and provided you with a copy of the ST-556 when you made the purchase.

Line 15

Write the total amount you have paid. This figure includes the amount you paid with your original Form ST-556, 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 transaction.

Line 16

If Line 15 is **greater than** Line 14, Column B, write the difference on Line 16. This is the amount you have overpaid.

Line 17

If Line 15 is **less than** Line 14, Column B, write the difference on Line 17. This is the amount you have underpaid. Please pay this amount when you file the return. We will bill you for any additional penalty and interest that we calculate 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.

Part 5: Sign below

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