



# ST-6 Claim for Prior Overpayment / Request for Action on a Credit Memorandum

## General information

Everyone must complete Parts 1 and 6.

If you are filing a claim for a prior overpayment on your account, you must complete Parts 2 and 3.

If you have been issued a credit memorandum and you are requesting a transfer or a cash refund, you must complete Parts 4 and 5.

## Part 1: Identify your business

Do not write above this line.

1 IBT no. \_\_\_\_\_  
Illinois business tax number

Mark with an "X" **only** if the address is **different** from the address on your original return, then complete Item 3 below.

2 Business name \_\_\_\_\_

3 Mailing address \_\_\_\_\_  
Number and street  
\_\_\_\_\_  
City State ZIP

## Part 2: Tell us why are you filing this claim for prior overpayment

Check one of the following reasons. (**Note:** Illinois law requires us to convert a prior overpayment to a credit memorandum before taking other action.)

4 \_\_\_\_\_ I have a balance of prior overpayment that I want to have converted to a credit memorandum and transferred to another Illinois business tax (IBT) number.  
That IBT number is \_\_\_\_\_ - \_\_\_\_\_.

5 \_\_\_\_\_ I have a balance of prior overpayment that I want to have converted to a credit memorandum.

6 \_\_\_\_\_ I have a balance of prior overpayment that I want to have converted to a credit memorandum then converted to cash.

## Part 3: Tell us the amount of the prior overpayment

7 What is the total amount of prior overpayment you are claiming in Part 2? \$ \_\_\_\_\_

## Part 4: Tell us what action you are requesting for this credit memorandum

Check one of the following reasons.

8 \_\_\_\_\_ I have a credit memorandum that I want to have transferred to another Illinois business tax (IBT) number.  
That IBT number is \_\_\_\_\_ - \_\_\_\_\_.

9 \_\_\_\_\_ I have a credit memorandum that I want to have converted to cash.

## Part 5: Tell us the amount of the credit memorandum

10 What is the total amount of credit memorandum on which you are requesting action in Part 4? \$ \_\_\_\_\_

## Part 6: Sign below

Under penalties of perjury, I state that I have examined this claim or request for action on a credit memorandum and, to the best of my knowledge, it is true, correct, and complete.

\_\_\_\_\_  
Owner, partner, or officer's signature Title and company affiliation ( ) - Phone Date

\_\_\_\_\_  
Paid preparer's signature ( ) - Phone Date

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



# ST-6 Claim for Verified Overpayment / Request for Action on a Credit Memorandum Information and Instructions

## General Instructions

### When do I need to file Form ST-6?

You should file Form ST-6, Claim for Prior Overpayment/ Request for Action on a Credit Memorandum, if you are a registered retailer who has

- a prior overpayment on file and you want to
  - convert this overpayment to a credit memorandum, or
  - convert it to a credit memorandum and transfer ownership of the credit to another registered retailer, or
  - convert it to a credit memorandum then convert it to a cash refund; or
- been issued a credit memorandum and you want to
  - transfer ownership of this credit to another registered retailer, or
  - convert it to a cash refund.

**Note:** Illinois law requires us to convert a prior overpayment to a credit memorandum before taking other action.

### What is the deadline for filing a claim?

The deadline for filing a claim changes semiannually on January 1 and July 1. If you file a claim between January 1 and June 30 of this year, you may file for a credit that was created during the current year and the previous 36 months. Beginning July 1, you may file for a credit that was created during the current year and the previous 30 months.

### How do I get forms?

If you need additional forms, you may photocopy a blank form, or you may ask us to send you additional copies.

To order forms,

- visit our Web site at [www.Iltax.com](http://www.Iltax.com)
- call our 24-hour Forms Order Line at 1 800 356-6302
- call our "Illinois Tax Fax" fax-on-demand service at 217 785-3400
- write us at  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19010  
SPRINGFIELD IL 62794-9010

### Where can I get help?

You can get help by

- visiting our Web site at [www.Iltax.com](http://www.Iltax.com)
- 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
- for general questions, writing to  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19015  
SPRINGFIELD IL 62794-9015

If you have a specific question about an overpayment, about a claim you wish to file or about a claim you have filed, call 217 782-7517 or write us at

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

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## Step-by-Step Instructions

### General information

Everyone must complete Parts 1 and 6.

If you are filing a claim for a prior overpayment on your account, you must complete Parts 2 and 3.

If you have been issued a credit memorandum and you are requesting a transfer or a cash refund, you must complete Parts 4 and 5.

### Part 1: Identify your business

**1-3** Write your Illinois business tax (IBT) number as it appears on your original tax return. Next, write the name of your business. Finally, write your current mailing address **only** if it is **different** from the address on your original tax return. Be sure to mark the box that indicates your address is different.

### Part 2: Tell us why you are filing this claim for prior overpayment

- 4** Check this item if you have a balance of prior overpayment that you want converted to a credit memorandum and transferred to another Illinois business tax (IBT) number. Write the IBT number on the line provided.
- 5** Check this item if you have a balance of prior overpayment on file that you want converted to a credit memorandum.
- 6** Check this item if you have a balance of prior overpayment on file that you want converted to a credit memorandum then to cash.

### Part 3: Tell us the amount of the overpayment

**7** Write the total amount of prior overpayment you are claiming.

### Part 4: Tell us what action you are requesting for this credit memorandum

- 8** Check this item if you have been issued a credit memorandum that you want transferred to another Illinois business tax (IBT) number. Write the IBT number on the line provided.
- 9** Check this item if you have a balance of credit memorandum on file that you want converted to cash.

### Part 5: Tell us the amount of the credit memorandum

**10** Write the total amount of credit memorandum you are claiming.

### Part 6: Sign below

This form cannot be processed unless it is signed by the owner, officer, or other person authorized to sign the original return.

### To what address do I mail the completed form?

Mail your completed form to:

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