



ST-1-X Instructions (for reporting periods January 2026 and after)

General Information

Note: These instructions are intended to accompany Form ST-1-X, Amended Sales and Use Tax and E911 Surcharge Return, for reporting periods starting on or after January 1, 2026. For instructions on amending periods prior to January 1, 2026, visit the Sales & Use Tax Forms page on tax.illinois.gov.

Who must file Form ST-1-X?

You must file Form ST-1-X, Amended Sales and Use Tax and E911 Surcharge Return, if you are registered with the Illinois Department of Revenue (IDOR) to file Form ST-1, Sales and Use Tax and E911 Surcharge Return, and you need to

- correct your Form ST-1 to pay more tax, E911 Surcharge, or ITAC Assessment;
- request a credit for tax, E911 Surcharge, or ITAC Assessment you overpaid (do not use the credit until we notify you that your credit has been approved);
- respond to a notice or bill;
- make corrections to line items but there is no change in the amount of tax, E911 Surcharge, or ITAC Assessment due; or
- correct your entries on Form ST-2, Multiple Site Form, regardless of whether the change results in a credit or balance due.

If your original return needs to be transferred to a different account or reporting period within the same account, do not use Form ST-1-X. You may send an email requesting the correction to Rev.ST-1Amended@illinois.gov with your account name and number or you may send a letter to the address provided below with the same information.

You must file one Form ST-1-X for each reporting period you want to amend. For example, if you file Form ST-1 monthly, you must file one Form ST-1-X for each month you are amending. You cannot file one Form ST-1-X to amend several months. Likewise, if you file Form ST-1 on a quarterly or annual basis, you must file one amended return for each quarter or year that you want to amend.

If you originally filed Form ST-2, Multiple Site Form, you must file Form ST-2-X, Amended Multiple Site Form. For **paper** filing only, Form ST-2-X only needs to be submitted for locations with updates. Figures should be reported fully on Form ST-1-X, but submission of Form ST-2-X is not necessary for locations with no changes when amending on paper.

If you originally filed Schedule A — Deductions and those figures need to be amended, you must complete Schedule A-X — Amended Deductions with the corrected figures and attach it to Form ST-1-X.

If you originally filed Schedule B — E911 Surcharge and ITAC Assessment and those figures need to be amended, you must complete Schedule B-X — Amended E911 Surcharge and ITAC Assessment with the corrected figures and attach it to Form ST-1-X. Failure to file Form ST-2-X, Schedule A-X, or Schedule B-X, if applicable, will delay the processing of your Form ST-1-X or your changes will not be accepted on your Form ST-1-X.

Note: If you received a notice from us that your original return could not be processed, we will not send you a refund or issue you a credit, even if you amend the return, until you respond to the unprocessable notice.

What is the deadline for filing this form?

You must file Form ST-1-X any time you need to correct your original Form ST-1 filing (or even a previously filed Form ST-1-X). The period for which you can claim a credit for an overpayment of Sales and Use Tax, E911 Surcharge, or ITAC Assessment depends on when you file your Form ST-1-X.

- If you file this 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 the 36 months prior to the current year.
- If you file this amended return between July 1 and December 31 of this year, you may file a claim for the amounts you 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 amended return (claim for credit).

Note: For any period included in a claim for credit or refund for which the statute of limitations for issuing a notice of tax liability under the Retailers' Occupation Tax Act will expire less than six months after the date a taxpayer files the claim for credit or refund, the statute of limitations for issuing a notice of tax liability is automatically extended for six months from the date it would have otherwise expired.

There is no deadline for making an additional payment; however, the longer you wait to pay, the more interest and, when applicable, penalty you will owe. For more information about penalties and interest, see **Publication 103**, Penalties and Interest for Illinois Taxes, which is available on our website at tax.illinois.gov.

When must I file Form ST-2-X?

If you are registered to file Form ST-2, Multiple Site Form, when you file your Form ST-1, you must complete and attach Form ST-2-X, Amended Multiple Site Form, to your Form ST-1-X.

Can I file this return and pay the tax due electronically?

Yes, you can use MyTax Illinois at mytax.illinois.gov to file your Form ST-1-X, and, if applicable, Form ST-2-X, if you filed your original return for the same period through MyTax Illinois. MyTax Illinois also allows for electronic payment of any tax due.

How do I get forms?

If you need additional amended returns, visit our website at tax.illinois.gov.

How do I get help?

If you need help, call our Taxpayer Assistance Division at **1 800 732-8866, 217 782-3336**, or

1 800 544-5304 (TTY). You can also visit our website at tax.illinois.gov or scan the QR code provided.

Language assistance services are available upon request and are free of charge.

If you have a specific question about an amended return you have already filed, call us at **217 782-5906**.



Where do I mail my completed return?

Mail your completed return to

**ILLINOIS DEPARTMENT OF REVENUE
SPRINGFIELD IL 62736-0001**

Specific Instructions

Which steps of this form must I complete?

Everyone must complete Steps 1, 2, 4, and 5.

You must also complete Step 3 if you believe you have overpaid. You cannot report a negative amount of receipts on Form ST-1-X or for any sales location on an ST-2-X filed with the ST-1-X. If you are claiming a credit for a refund to a customer and that credit will result in negative receipts on Form ST-1-X or for any sales location on an ST-2-X filed with the ST-1-X, you must instead amend the period in which the sale, lease, or rental was originally reported.

Step 1: Identify your business

Enter your Illinois account ID and business name as they appear on your original Form ST-1. Also, enter the reporting period for which you are filing the amended return. If you file Form ST-1 monthly, your January 2026 reporting period will be 01/01/2026 – 01/31/2026. If you file Form ST-1 quarterly, your first quarter 2026 reporting period will be 01/01/2026 – 03/31/2026. If you file Form ST-1 annually, your 2026 reporting period will be 01/01/2026 – 12/31/2026.

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

Mark the reason that best explains why you are amending your Form ST-1. If you mark overpaid, you will need to complete Step 3.

Step 3: Mark the reason(s) why you have overpaid your return.

Mark the reason(s) that best explains why you believe that your Form ST-1 is overpaid. If none of the reasons fit your situation, including changes to the E911 Surcharge or ITAC Assessment previously reported, please attach a letter to Form ST-1-X explaining why you believe you are overpaid.

Line 1a: If you increase your resale exemptions, you must list all account ID numbers on Schedule RE, available on our website at tax.illinois.gov, and attach it to Form ST-1-X.

Line 1c: If you increase your sales, leases, or rentals to exempt organizations, you must list all Illinois Tax Exemption (E) numbers on Schedule RE, available on our website, and attach it to Form ST-1-X. The organization's Illinois Tax Exemption number must have been in effect on the day you made the sale, lease, or rental.

Line 8: For **paper** filing only, Form ST-2-X only needs to be submitted for locations with updates. Locations with no changes may be omitted when filing Form ST-2-X on paper.

Line 9: This line should only be used if you sold items at the end of a lease that you purchased **prior to** January 1, 2025, and you previously paid Use Tax to your supplier on these items. The credit cannot exceed the tax you owe on the sale of the item at the end of the lease. If you filed a return and paid the tax directly to IDOR, you must file a claim using Form ST-1-X against the return on which you paid the tax to recover it.

Line 10: Mark the appropriate reason (a through d) if you self-assessed use tax on items that are not taxable.

Step 4: Correct your financial information.

Complete all applicable lines when making the corrections to the financial information on Form ST-1-X, ST-2-X, Schedule A-X, and Schedule B-X. If you do not complete all lines, we will use the most recent figures filed. For **paper** filing only, Form ST-2-X only needs to be submitted for locations with updates. Figures should be reported fully on Form ST-1-X, but submission of Form ST-2-X is not necessary for locations with no changes when amending on paper. IDOR will use the most recent figures filed for all other Forms ST-2 (and Forms ST-2-X, if applicable) associated with the reporting period.

Specific Instructions

Drop amounts of less than 50 cents, and increase amounts of 50 cents or more to the next higher dollar.

Note: All sales of aviation fuel must be reported on Form ST-70, Aviation Fuel Sales and Use Tax Return, and corrections to sales reported on that form must be reported and the tax paid on Form ST-70-X, Amended Aviation Fuel Sales and Use Tax Return.

In the case of leases, per Article 75 of Public Act 103-592, on and after January 1, 2025, lessors must remit for each tax return period the tax applicable to any lease or rental payment received during the tax return period.

Lines A and B and Lines 1 through 25: Enter the corrected figures.

Note: If you are reducing an amount to zero, enter "0." Leaving the line blank may delay the processing of your Form ST-1-X or your changes will not be accepted on your Form ST-1-X.

Lines 26 through 28: Follow the detailed instructions listed below.

Detailed instructions for certain lines in Step 4

Line 1: You must include all of your gross receipts for this reporting period on Form ST-1-X, Line 1. Enter the amount you received from all sales, leases, or rentals of merchandise and sales of service, including service charges, E911 Surcharge, ITAC Assessment and all taxes collected. Receipts from sales of aviation fuel still will be reported on Form ST-1, Step 2, Line 1, but then must be deducted entirely from the ST-1 as an Other Deduction on Schedule A, Line 16, using the description "Sales of Aviation Fuel."

Effective January 1, 2026, receipts from grocery items previously subject to the State one-percent (1%) tax that are sold at locations **outside** of the Regional Transportation Authority (RTA) and Metro-East Transit District (MED) in municipalities or counties where a local grocery tax is **NOT** imposed must be included in the gross receipts reported on Step 2, Line 1. Those amounts may then be deducted on Line 16 of Schedule A. For groceries sold at locations **inside** the RTA or MED or in a municipality or county where a local grocery tax **IS** imposed, receipts from grocery items sold, including tax collected on those items, must be included in the gross receipts and reported on Step 2, Line 1. The tax collected on these grocery sales may then be deducted on Line 2b of Schedule A.

Line 2: Enter the correct amount of deductions on this line (from Schedule A-X, Line 32).

Line 10: Complete this line **only if** you filed your original return by the due date (and, if applicable, satisfied any electronic return filing mandate) and timely paid the tax. See the instructions for Form ST-1 for an explanation of what qualifies you to claim a discount. If you have met the qualifications to claim a discount on your original return, the discount amount is 1.75% of your tax due or \$5 per calendar year, whichever is greater.

Beginning with returns due on or after January 1, 2025, the maximum discount you may claim per month is \$1,000.

If you are increasing the amount of tax due, you **may not** increase the amount of your discount **unless** the increased tax due was timely paid. In addition to timely payment, if you are required to file electronically, you also must have timely filed your original return electronically to be entitled to the increased discount.

If you are decreasing the amount of tax due, you will need to recalculate the amount of discount to which you are entitled based on your new figures.

Line 16a: Complete Line 16a **only if** you sold items at the end of a lease that you purchased **prior to** January 1, 2025, and you previously paid Use Tax to your supplier on these items. Enter on Line 16a the amount of Use Tax previously paid, but not to exceed the sales tax due on this return because you sold the item at the end of the lease. If you filed a return and paid the tax directly to IDOR, you must file a claim using Form ST-1-X against the return on which you paid the tax to recover it.

Line 17: If you did not attach a sufficient number of original Forms PST-2 to cover the amount claimed on your original return, you may attach them to this return to receive credit. If you did not take credit for prepaid sales tax on your original return and there are no other changes to that return, you should attach the original Forms PST-2 to any future Form ST-1 return to receive credit.

Line 21: Enter the correct amount of E911 Surcharge and ITAC Assessment on this line (from Schedule B-X, Line 10).

Line 24: If you have a credit memorandum or prior overpayment and you wish to use it towards what you owe, enter the amount you are using.

Line 26: Enter the total amount you have paid. This figure includes the amount you paid with your original Form ST-1, any subsequent amended returns, and any other payments you have made for this reporting period, but this figure should not include any quarter-monthly payments made for this reporting period. Instead, report quarter-monthly payments on Line 18. Be sure to reduce the total amount you have paid by any credit or refund of tax you have received for this reporting period.

Line 27: If Line 26 is **greater than** Line 25, enter the difference on Line 27. This is the amount you have overpaid.

Specific Instructions

Line 28: If Line 26 is **less than** Line 25, enter the difference on Line 28. This is the amount you have underpaid. Please pay this amount when you file this return. We will bill you for any additional tax, E911 Surcharge, ITAC Assessment, penalty, and interest that is due.

Please enter the amount you are paying on the line provided in the "General Information" section on the front of the return.

Penalty and Interest Information

If, on this amended return, you are increasing the amount of tax, E911 Surcharge, or ITAC Assessment 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, E911 Surcharge, or ITAC Assessment 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**, Penalty and Interest for Illinois Taxes, available on our website at tax.illinois.gov.

Step 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.

Schedule A-X Instructions

Schedule A-X - Amended Deductions

Lines 1 through 30: Enter the corrected figures.

Note: If you are reducing an amount to zero, enter "0." Leaving the line blank may delay the processing of your Form ST-1-X or your changes will not be accepted on your Form ST-1-X.

Total deductions claimed on Step 4, Line 2 of Form ST-1-X cannot be more than the total receipts, including Prepaid Wireless E911 Surcharge, ITAC Assessment, and tax, on Step 4, Line 1 of Form ST-1-X.

Detailed instructions for certain lines on Schedule A-X

Line 1 - Taxes collected on general merchandise sales and service

Enter the correct amount of tax you collected on your retail sales, leases, or rentals of general merchandise and tax you collected on general merchandise you sold, leased, or rented in performing service.

Line 2a - Taxes collected on drugs, and medical appliances sales and service

Enter the correct amount of tax you collected on your retail sales of qualifying drugs and your retail sales, leases, and rentals of qualifying medical appliances and tax you collected on qualifying drugs you sold in performing a service and qualifying medical appliances you sold, leased, or rented in performing service.

Line 2b - Taxes collected on groceries

Enter the correct amount of tax you collected on your retail sales of groceries and tax you collected on groceries sold in performing service.

Line 3 - E911 Surcharge and ITAC Assessment collected

Enter the correct amount of E911 Surcharge and ITAC Assessment you collected on your retail sales of prepaid wireless telecommunications service.

Line 4 - Resale

Enter the correct amount of receipts for items you sold, leased, or rented to someone who will resell, sublease, or rent those items at retail. If you are increasing this amount from your most recently filed return, you must complete and attach Schedule RE.

Line 5 - Interstate commerce

Enter the correct amount of merchandise you sold, leased, or rented that was **shipped or delivered by you** outside Illinois.

Line 6 - Manufacturing machinery and equipment (including photoprocessing)

Enter the correct amount of sales, leases, or rentals of qualifying manufacturing machinery and equipment (including repair and replacement parts) that produce items to be sold or leased. Use Schedule A-X, Line 8 to claim a deduction for qualifying graphic arts machinery and equipment. Do not combine a deduction for graphic arts machinery and equipment with your deduction for manufacturing machinery and equipment on Schedule A-X, Line 6. See **PIO-101, Illinois Sales & Use Tax Matrix** for additional information on machinery and equipment exemptions.

Schedule A-X Instructions

Line 7 - Farm machinery and equipment

Enter the correct amount of qualifying farm machinery and equipment (including repair and replacement parts) you sold, leased, or rented for use in production agriculture.

Line 8 - Graphic arts machinery and equipment

Enter the correct amount you collected from sales, leases, or rentals of qualifying graphic arts machinery and equipment (including repair and replacement parts). Do not combine a deduction for graphic arts machinery and equipment with your deduction for manufacturing machinery and equipment on Schedule A-X, Line 6.

Line 9 - Supplemental Nutrition Assistance Program (SNAP - formerly called food stamps)

Enter the correct amount you collected from customers who used SNAP benefits.

Line 10 - Enterprise zone or Data Center

a) Sales of building materials

Enter the correct amount of sales of building materials for projects under the Illinois Enterprise Zone Act (20 ILCS 655/1 et seq.) or Data Center Investment in Section 605-1025 of the Department of Commerce and Economic Opportunity (DCEO) Law (20 ILCS 605/605-1025).

b) Sales of items other than building materials

Enter the correct amount of sales of items other than building materials to a business certified as tax exempt by DCEO. This amount can include, but is not limited to:

- tangible personal property used or consumed in the operation of pollution control facilities located within an enterprise zone, 35 ILCS 120/1e.
- tangible personal property used or consumed within an enterprise zone in the process of manufacturing or assembly of tangible personal property for wholesale or retail sale or lease, 35 ILCS 120/1d.
- tangible personal property used or consumed within an enterprise zone in the process of graphic arts production if used or consumed at a certified facility, including repair and replacement, 35 ILCS 120/1d.
- machinery and equipment used in the operation of a high impact service facility located within an enterprise zone, 35 ILCS 120/1j.
- jet fuel used in the operation of high impact service facilities located within an enterprise zone, 35 ILCS 120/1j.1.
- machinery and equipment used in the operation of an aircraft maintenance facility located within an enterprise zone, 35 ILCS 120/1m.
- For data centers, applicable items listed in the definition of qualified tangible personal property in 35 ILCS 120/2-5(44) and 20 ILCS 605/605-1025(c), and IDOR's administrative rules 86 Ill. Adm. Code 130.1957.

Line 11 - High Impact Business

High impact businesses are certified under Section 5.5 of the Illinois Enterprise Zone Act, 20 ILCS 655/5.5. Types of businesses eligible for certification from DCEO include but are not limited to wind power facilities, utility scale solar power facilities, cultured cell material food production facilities, battery energy storage solution facilities, high voltage direct current converter stations, and certain grocery stores.

a) Sales of building materials

Enter the correct amount you collected from sales of building materials to a customer who will incorporate those materials into a high impact business location certified by DCEO.

b) Sales of items other than building materials

Enter the correct amount you collected from sales of items other than building materials to a business certified by DCEO as a high impact business.

This amount can include, but is not limited to, tangible personal property used or consumed:

- by a high impact business in the process of manufacturing or assembly of tangible personal property for wholesale or retail sale or lease, 35 ILCS 120/1d.
- by a high impact business in the process of graphic arts production if used or consumed at a certified facility, including repair and replacement parts, 35 ILCS 120/1d.

Line 12 - River Edge Redevelopment zone, REV Illinois, MICRO, Quantum Computing Campus sales of building materials

Enter the correct amount of sales of building materials to customers for projects under any of the following tax incentive programs: River Edge Redevelopment Zone Act (65 ILCS 115/10-1 et seq.), Reimagining Energy and Vehicles in Illinois Act (20 ILCS 686/1 et seq.), Manufacturing Illinois Chips for Real Opportunity (MICRO) Act (35 ILCS 45/110-1 et seq.), or Quantum Computing Campus (20 ILCS 605/605-1115).

Note for Lines 10, 11, and 12: To support the exemption, you must maintain in your books and records the documentation obtained from the customer as required by applicable statutes and administrative rules. See 35 ILCS 120/5k, 5m, 5n, 2-54, 2-29; 20 ILCS 605/605-1025; 86 Ill. Adm. Code 130.1946, 1947, 1948, 1951, 1952, 1954, 1957, 1958, 1959.

Schedule A-X Instructions

Line 13 - Exempt organizations

Enter the correct amount of merchandise you sold, leased, or rented to organizations that are exempt from paying sales tax. For each tax-exempt sale, lease, or rental you make, you must obtain a copy of the organization's Illinois Sales Tax exemption identification number and proof payment was made directly by the exempt organization. If you are increasing this amount from your most recently filed return, you must complete and attach Schedule RE.

Note: Do not include motor fuel taxes reported on Schedule A-X, Line 16 or Schedule A-X, Section 2.

Line 14 - Uncollectible debt on which tax was previously paid

Enter amounts that have become worthless or uncollectible and on which tax previously has been paid. You must have charged off the uncollectible amounts as bad debt in your records in accordance with generally accepted accounting principles and have claimed the uncollectible amounts as a deduction pursuant to Section 166 of the Internal Revenue Code on your federal income tax return. Enter only the amount of uncollectible debt. Do not include the tax paid in this amount. For retailers who file federal income tax returns on a cash basis, see 86 Ill. Adm. Code 130.1960(d)(2)(F) and (G).

Line 15 - Sales of service

Enter the correct total of any portion of all service transactions on which you did not charge your customers tax. Identify on the line provided the type of transaction that took place.

Line 16 - Other

Identify other deductions. Add the amounts together and enter the total on Schedule A-X, Line 16.

These can include:

- cash refunds — Enter the amount of cash refunds you made to customers for merchandise they returned and on which you have paid tax to us during the preceding return period or have now included on Step 4, Line 1 of your Form ST-1-X.
Note: This amount should not include the tax amount from the returned item.
- newspaper and magazine sales — Enter the amount you collected from your sales of newspapers, magazines, and other periodicals.
- deductible local taxes — Whether local taxes, including restaurant taxes, are deductible depends on the incidence of tax. If the tax is on the consumer it is deductible, but if it is on the restaurant, it is not. You must review the local statute or code to determine the incidence of the tax. The Chicago Restaurant tax is an example of a local tax that is not deductible.
- proceeds of mandatory service charges separately stated on customers' bills for purchase and consumption of food and beverages, to the extent that the proceeds of the service charge are in fact turned over as tips or as a substitute for tips to employees who participate directly in preparing, serving, hosting, or cleaning up the food or beverage function with respect to which the service charge is imposed. If any part of the service charges are used to fund or pay wages, labor costs, employee benefits or employer costs of doing business, that part of the service charge is includable in gross receipts.
- tax reported and paid on Form CMFT-1 under the County Motor Fuel Tax Law (55 ILCS 5/5-1035.1) for motor fuel sold in DuPage, Kane, Lake, McHenry, or Will County and tax reported and paid on Form MMFT-1 under the Municipal Motor Fuel Tax Law (65 ILCS 5/8-11-2.3) for motor fuel sold in a municipality in Cook County.
- other deductions allowed in the Acts not listed on Schedule A-X, Lines 1 through 15 or Schedule A-X, Section 2.

See **PIO-101, Illinois Sales & Use Tax Matrix**, for additional information on tangible personal property that is tax-exempt.

Lines 18 through 23 - Deduct State motor fuel tax

For each type of fuel, enter the correct number of gallons you sold. Multiply the number of gallons by the applicable State motor fuel tax rate for that fuel type, and enter the correct total for each type of fuel. Motor fuel tax rates are available in the **Tax Rate Finder** at mytax.illinois.gov, under "Motor Fuel."

Note: Deduct any local motor fuel taxes on Schedule A, Line 16, "Other." Do not include them on Schedule A, Lines 18 through 23.

Lines 24 through 30 - Deduct fuel receipts exempt from sales tax

Enter your receipts for the specific fuel types listed. Do not include any taxes collected. Multiply your receipts for each type of fuel by its corresponding exemption percentage on Schedule A-X, and enter the correct total for each type of fuel.

Effective January 1, 2024, P.A. 102-700 and P.A. 103-9 amend the Retailers' Occupation Tax Act, the Service Occupation Tax Act, the Use Tax Act, and the Service Use Tax Act, creating a ten-percent exemption for E15 gasohol (not E10), a 20-percent exemption for mid-range ethanol blends, and a 100-percent exemption for diesel fuel containing more than 10%, 13%, 16%, or 19% biodiesel or renewable diesel, as applicable. See the instructions for Schedule A-X, Line 25 below for more information. 35 ILCS 105/3-5.1 and 105/3-10.

Line 24

There is no exemption for biodiesel blends containing 10% or less of biodiesel or diesel fuel containing 10% or less of renewable diesel. Figures will no longer be allowed on Schedule A, Lines 24a and 24b.

Schedule A-X Instructions

Line 25

Enter your receipts for diesel fuel containing more than 10%, 13%, 16%, or 19% biodiesel or renewable diesel, as applicable, on Schedule A-X, Line 25a, and multiply that amount by the applicable exemption percentage. Enter the total in Schedule A-X, Line 25b. "Biodiesel" is defined as "diesel fuel that is not a hydrocarbon fuel and that is derived from biomass that is intended for use in diesel engines." "Renewable diesel" is defined as "diesel fuel that is a hydrocarbon fuel derived from biomass meeting the requirements of the latest version of ASTM standards D975 or D396. Fuels that have been co-processed are not considered renewable diesel." 35 ILCS 105/3-41 and 105/3-42.5.

The exemption from taxes imposed by the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act for diesel fuel containing biodiesel or renewable diesel applies as follows:

- On and after January 1, 2024, and on or before December 31, 2030, the tax applies to 100 percent of the proceeds of sales of biodiesel blends with no less than 1% and no more than 10% biodiesel and any diesel fuel containing no less than 1% and no more than 10% renewable diesel.
- From January 1, 2024, through March 31, 2024, the tax does not apply to the proceeds of sales of any diesel fuel containing more than 10% biodiesel or renewable diesel.
- From April 1, 2024, through November 30, 2024, the tax does not apply to the proceeds of sales of any diesel fuel containing more than 13% biodiesel or renewable diesel.
- From December 1, 2024, through March 31, 2025, the tax does not apply to the proceeds of sales of any diesel fuel containing more than 10% biodiesel or renewable diesel.
- From April 1, 2025, through November 30, 2025, the tax does not apply to the proceeds of sales of any diesel fuel containing more than 16% biodiesel or renewable diesel.
- From December 1, 2025, through March 31, 2026, the tax does not apply to the proceeds of sales of any diesel fuel containing more than 10% biodiesel or renewable diesel.
- On and after April 1, 2026, and on or before November 30, 2030, the tax does not apply to the proceeds of sales of any diesel fuel containing more than 19% biodiesel or renewable diesel; except that, from December 1 of calendar years 2026, 2027, 2028, and 2029 through March 31 of the following calendar year, and from December 1, 2030, through December 31, 2030, the tax does not apply to the proceeds of sales of any diesel fuel containing more than 10% biodiesel or renewable diesel.

Line 26

Enter your receipts for diesel fuel containing 100% biodiesel or renewable diesel on Schedule A-X, Line 26a, and multiply that amount by the applicable exemption percentage. Enter the total in Schedule A-X, Line 26b. See the instructions for Schedule A-X, Line 25 above for the definitions of "biodiesel" and "renewable diesel."

Line 27

Enter your receipts for gasohol on Schedule A-X, Line 27a, and multiply that amount by the applicable exemption percentage. Enter the total in Schedule A-X, Line 27b. "Gasohol" is defined as "motor fuel that is a blend of denatured ethanol and gasoline that contains no more than 1.25% water by weight." On and after January 1, 2024, the blend must contain 85% gasoline and 15% denatured ethanol. 35 ILCS 105/3-40.

Line 28

Enter your receipts for mid-range ethanol blends on Schedule A-X, Line 28a, and multiply that amount by the applicable exemption percentage. Enter the total in Schedule A-X, Line 28b. "Mid-range ethanol blends" are defined as "a blend of gasoline and denatured ethanol that contains at least 20% but less than 51% denatured ethanol." 35 ILCS 105/3-44.3.

Line 29

Enter your receipts for majority blended ethanol on Schedule A-X, Line 29a, and multiply that amount by the applicable exemption percentage. Enter the total in Schedule A-X, Line 29b. On and after January 1, 2024, "majority blended ethanol" is defined as "motor fuel that is capable of being used in the operation of flexible fuel vehicles and contains at least 51% and not more than 83% ethanol, by volume, as specified in ASTM Standard D5798-11, and no less than 17% and no more than 49% gasoline." 35 ILCS 105/3-44.

Line 30 - Other motor fuel deductions

Identify other deductions. Add the amounts together and enter the total on Schedule A-X, Line 30.

Line 31 - Total motor fuel deductions

Add the amounts on Lines 18b through 29b and Line 30, and enter the total on Schedule A-X, Line 31.

Line 32 - Total deductions

Add the amounts on Lines 17 and 31, and enter this amount on Schedule A-X, Line 32 and on Step 4, Line 2 of Form ST-1-X.

Note: This amount cannot exceed the amount reported on Line 1 of your ST-1-X return.

Schedule B-X Instructions

Schedule B-X - Amended E911 Surcharge and ITAC Assessment

Note: The E911 surcharge rates and the ITAC Assessment rate can be found in the **Tax Rate Database** at tax.illinois.gov under "Other Miscellaneous Taxes, Fees, and Surcharges."

When completing this schedule, please round to the nearest dollar by dropping amounts of less than 50 cents and increasing amounts of 50 cents or more to the next higher dollar.

Line 1 - Enter the total receipts from retail transactions of prepaid wireless telecommunications service.

Note: Do not complete Schedule B in the same manner that you complete Step 2 of Form ST-1. Instead Line 1 of Schedule B should only report your receipts subject to the E911 surcharge and ITAC Assessment, not all amounts collected for the reporting period. Do not include receipts from sales that are exempt from the E911 surcharge and ITAC Assessment. Also do not include the amount of surcharge and assessment you actually collected from your customers.

Figure your breakdown of retail transactions for Chicago locations

Locations within the city limits of Chicago are considered Chicago locations for purposes of E911 Surcharge and ITAC Assessment collections.

Line 2a - Enter the portion of Line 1 receipts that were collected from retail transactions of prepaid wireless telecommunications service at Chicago locations.

Note: Retailers who make destination retail sales as described in the General Information section of the Form ST-1 Instructions must use Line 2a to report sales of prepaid wireless telecommunications service made to Illinois customers in the city of Chicago.

Line 2b - Multiply Line 2a by the combined E911 Surcharge and ITAC Assessment rate for Chicago locations.

Line 3a - Enter the portion of Line 1 receipts that were collected from retail transactions of prepaid wireless telecommunications service at Chicago locations at rates different from the Chicago locations included on Line 2a. This line will only be used if a rate change should occur and you are remitting E911 Surcharge or ITAC Assessment for receipts that were subject to the rate prior to the change.

Note: Retailers who make destination retail sales as described in the General Information section of the Form ST-1 Instructions must use Line 3a to report sales of prepaid wireless telecommunications service made to Illinois customers not in the city of Chicago.

Line 3b - Multiply Line 3a by the combined E911 Surcharge and ITAC Assessment rate.

Line 4 - Add Lines 2b and 3b.

Figure your breakdown of retail transactions for non-Chicago locations

Line 5a - Enter the portion of Line 1 receipts that were collected from retail transactions of prepaid wireless telecommunications service at non-Chicago locations.

Line 5b - Multiply Line 5a by the combined E911 Surcharge and ITAC Assessment rate for non-Chicago locations.

Line 6a - Enter the portion of Line 1 receipts that were collected from retail transactions of prepaid wireless telecommunications service at non-Chicago locations at rates different from the non-Chicago locations included on Line 5a. This line will only be used if a rate change should occur and you are remitting E911 Surcharge or ITAC Assessment for receipts that were subject to the rate prior to the change.

Line 6b - Multiply Line 6a by the combined E911 Surcharge and ITAC Assessment rate.

Line 7 - Add Lines 5b and 6b.

Line 8 - Add Lines 4 and 7.

Line 9 - If you are required to file Form ST-1 electronically and have not been approved for a waiver of that electronic filing mandate, you are entitled to a discount only if you electronically file your return on or before the due date and also timely pay the tax, surcharge, and assessment due.

If you are not required to file Form ST-1 electronically (or if you are required to file Form ST-1 electronically but have been approved for a waiver of that electronic filing mandate), you are entitled to a discount if you mail or electronically file your return and payment on or before the due date.

If you are entitled to a discount, multiply Line 8 by 3% (.03). Beginning with returns due on or after January 1, 2025, the maximum discount you may claim per month for the E911 surcharge is \$1,000. The ITAC Assessment discount must be calculated separately and is not subject to the cap.

Line 10 - Subtract Line 9 from Line 8 and enter this amount on Line 10 and on Step 7, Line 21 of Form ST-1.