



# ST-1-X Amended Sales and Use Tax Return Information and Instructions

## General Information

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

You must file Form ST-1-X if you are a registered retailer who files Form ST-1, Sales and Use Tax Return, and

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

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

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 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, and attach it to Form ST-1-X. Failure to file Form ST-2-X will delay the processing of your ST-1-X.

**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 Sales and Use 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 credit for the amounts you overpaid during the current year and previous 36 months. Beginning July 1, you may file a claim 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 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](http://tax.illinois.gov).
- calling our 24-hour Forms Order Line at **1 800 356-6302**
- writing us at  
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](http://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**

- for general questions, writing to  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19015  
SPRINGFIELD IL 62794-9015

If you have a specific question about an amended return you have 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 must I 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 account ID previously known as your business tax (IBT) number as it appears on your original Form ST-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. Finally, write your current mailing address **only** if it is **different** from the address on your return. Be sure to mark the box that indicates your address is different.

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

Check the reason (1 through 9) that best explains why you are correcting your original Form ST-1.

If you checked **2a** (merchandise sold to an Illinois business for resale), you must also write the account ID on the line provided. If you sold the merchandise to more than one business, write each account ID on a separate sheet and attach it to your return.

If you checked **2c** (merchandise sold to a tax-exempt organization), you must also write the organization's tax-exempt "E" number on the line provided. If you sold the merchandise to more than one organization, write each organization's tax-exempt number on a separate sheet and attach it to your return.

**Note:** The organization's tax-exempt number must have been in effect on the day you made the sale.

If you checked **2g** (other), please explain the reason for the tax exemption on the lines provided. Attach additional sheets if necessary.

If you checked **7** (the original account ID was incorrect), you must write the correct account ID on the line provided.

If you checked **8** (the original reporting period was incorrect), you must write the correct liability period on the line provided.



Check **9** only if 1 through 8 do not apply. Please explain why you are correcting your original return 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 your customer? 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? If not, we cannot approve your request for credit until you have fully refunded the tax to your customer.

### Part 4: Correct your financial information

Complete Part 4 to make corrections to the financial information on your return. The ST-1-X Worksheet for Line 2 can be found on the last page of this instruction booklet.

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.

Also, write the appropriate tax rate for your location on the lines provided.

If you calculated penalty and interest on the original Form ST-1 that you filed or if you were assessed penalty and interest on the original Form ST-1 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 on any of the lines in Part 4.

#### Column A

##### Line A and Lines 1-25

Write the figures from your most recent return. These figures may be from your original Form ST-1 or from any corrections you have made since you filed your original Form ST-1.

#### Column B

##### Line A and Lines 1-25

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 26-28

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 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 an assessment. For more information, see Publication 103, Penalties and Interest for Illinois Taxes. 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 10

Complete this line **only** if you filed your original return 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 16a

If you over-reported manufacturer's purchase credit on your original return, write the correct amount of credit on this line. This will increase your tax liability.

If you did not take your manufacturer's purchase credit or under-reported the credit on your original return and there are no other changes to that return,

- beginning October 21, 2003 and extending through August 31, 2004, we disallow any MPC reported on either an original or amended return, regardless of when that MPC was earned. This includes both the MPC that you receive from your customers or that you use to satisfy your own use tax liability.

**Note:** No MPC could be earned on purchases of manufacturing machinery and equipment or graphic arts machinery and equipment made after June 30, 2003 though August 31, 2004. In addition, all unused MPC earned for purchases made on or before June 30, 2003 had to be used before October 1, 2003. After that date it was no longer valid.

- beginning September 1, 2004, MPC was reinstated. Any MPC earned prior to that date cannot be used. You may only report the use of MPC for transactions made on or after September 1, 2004. You may report MPC used by your customers or that you use to satisfy your own use tax liability.

#### Line 17

If you did not attach a sufficient number of original Forms PST-2, Copy A 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, Copy A, to a future return to receive credit.

#### Line 26

Write 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 assessment payments you have made for this reporting period. 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, Column B, write the difference on Line 27. This is the amount you have overpaid.

#### Line 28

If Line 26 **is less than** Line 25, Column B, write 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, 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.

### 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.

# ST-1-X Worksheet for Line 2

This form is for \_\_\_\_\_  
(Reporting period)

Account ID \_\_\_\_\_

Location \_\_\_\_\_

SIC \_\_\_\_\_

		Column A Most recent figures filed		Column B Figures as they should have been filed
<b>1</b> Taxes collected from sales of the following:				
<b>a</b> General merchandise retail sales		<b>1a</b> _____		_____
<b>b</b> General merchandise service sales		<b>1b</b> _____		_____
<b>c</b> Food, drugs, and medical appliances retail sales		<b>1c</b> _____		_____
<b>d</b> Food, drugs, and medical appliances service sales		<b>1d</b> _____		_____
<b>2</b> Add Items 1a through 1d. <b>This is the total amount of taxes you collected.</b>		<b>2</b> _____		_____
<b>3</b> Resale		<b>3</b> _____		_____
<b>4</b> Interstate commerce		<b>4</b> _____		_____
<b>5</b> Cash refunds		<b>5</b> _____		_____
<b>6</b> Newspapers and magazines		<b>6</b> _____		_____
<b>7</b> State motor fuel tax rate. Multiply the rate times (x) the number of gallons and write the resulting tax amount in Column A for originally reported gallons and Column B for corrected gallons.				
	<b>Rate</b>	<b>Original</b>	<b>Corrected</b>	
		<b>gallons</b>	<b>gallons</b>	
<b>7a</b> Gasoline	19¢ x _____	_____	_____	= <b>7b</b> _____
<b>7c</b> Gasohol and majority blended ethanol	19¢ x _____	_____	_____	= <b>7d</b> _____
<b>7e</b> Diesel (including biodiesel and biodiesel blends)	21.5¢ x _____	_____	_____	= <b>7f</b> _____
<b>7g</b> Dieselhol	21.5¢ x _____	_____	_____	= <b>7h</b> _____
<b>7i</b> Other special fuels	19¢ x _____	_____	_____	= <b>7j</b> _____
<b>8</b> Specific fuels sales tax exemption				
<b>Note:</b> Subtract all motor fuel taxes before entering amounts on Lines 8a through 8i. Multiply the rate times (x) the receipts and write the resulting amount in Column A for originally reported receipts and Column B for corrected receipts.				
	<b>Rate</b>	<b>Original</b>	<b>Corrected</b>	
		<b>receipts</b>	<b>receipts</b>	
<b>8a</b> Gasohol	0.30/0.20* x _____	_____	_____	= <b>8b</b> _____
<b>8c</b> Biodiesel blend (90 - 99 percent petroleum-based product)	0.20** x _____	_____	_____	= <b>8d</b> _____
<b>8e</b> Biodiesel blend (1 - 89 percent petroleum-based product)	1.00** x _____	_____	_____	= <b>8f</b> _____
<b>8g</b> 100 percent biodiesel	1.00** x _____	_____	_____	= <b>8h</b> _____
<b>8i</b> Majority blended ethanol fuel	1.00** x _____	_____	_____	= <b>8f</b> _____
* 30 percent (0.30) for reporting periods <b>before</b> July 1, 2003; 20 percent (0.20) for reporting periods <b>on or after</b> July 1, 2003				
** For reporting periods <b>on or after</b> July 1, 2003				
<b>9</b> Sales of service. List the nontaxable portion from sales of the following:				
<b>a</b> Repairs		<b>9a</b> _____		_____
<b>b</b> Prescriptions		<b>9b</b> _____		_____
<b>c</b> Other (identify) _____		<b>9c</b> _____		_____
<b>10</b> Exempt organizations		<b>10</b> _____		_____
<b>11</b> Food stamps		<b>11</b> _____		_____
<b>12</b> Enterprise zone building materials and consumables or high-impact business building materials		<b>12</b> _____		_____
<b>13</b> Manufacturing machinery and equipment (including photoprocessing)		<b>13</b> _____		_____
<b>14</b> Farm machinery and equipment		<b>14</b> _____		_____
<b>15</b> On or after 9/1/2004, graphic arts only		<b>15</b> _____		_____
<b>Note:</b> July 1, 2003 through 8/31/2004, exemption does not apply. Prior to July 1, 2003, graphic arts, ethanol distillation, oil field, coal, and aggregate machinery and equipment				
<b>16</b> Other _____		<b>16a</b> _____		_____
_____		<b>16b</b> _____		_____
_____		<b>16c</b> _____		_____
_____		<b>16d</b> _____		_____
<b>17</b> Add Items 3 through 16d. This is the total of your deductions.		<b>17</b> _____		_____
<b>18</b> Add Items 2 and 17 and write this amount on Part 4, Line 2 on Form ST-1-X. This is the sum of the total tax you collected, plus your total deductions.		<b>18</b> _____		_____