



ST-1-X 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 and E911 Surcharge Return, and you need to

- correct your Form ST-1 to pay more tax or E911 Surcharge;
- request a credit for tax or E911 Surcharge you overpaid. **Do not** file Form ST-1-X for amounts less than \$1. 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 or E911 Surcharge 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 must send us a letter requesting the correction.

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 the locations whose figures need to be amended and attach it to Form ST-1-X. For those locations with no change, we will use the most recent figures filed.

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 those figures need to be amended, you must complete Schedule B-X - Amended E911 Surcharge 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 notice.

What is the deadline for filing this form?

The deadline for filing to obtain a credit for an overpayment of Sales and Use Tax or E911 Surcharge changes semi-annually 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 visit our website at tax.illinois.gov, or call our 24-hour Forms Order Line at **1 800 356-6302**.

How do I get help?

Visit our website at 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.

Where 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 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.

Step 1: Identify your business

Write your Illinois account ID and business name as they appear on your original Form ST-1. Also, write the reporting period for which you are filing the amended return. For example, if you file Form ST-1

- monthly, your January 2011 reporting period will be 01/01/2011 through 01/31/2011;
- quarterly, your first quarter 2011 reporting period will be 01/01/2011 through 03/31/2011; or
- annually, your 2011 reporting period will be 01/01/2011 through 12/31/2011.

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 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 exemption(s), you must list all account ID number(s) on Schedule RE, available on our website, and attach it to Form ST-1-X.

Line 1c: If you increase your sales to exempt organization(s), you must list all Illinois Tax Exemption (E) number(s) 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.

Line 8: Include only the locations on Form ST-2-X that need to be changed. For those locations with no changes, the most recent figures filed will be used.

Line 9: Mark if you are a retailer who is exchanging Manufacturer's Purchase Credit from a customer who previously paid cash.

Line 10: Mark if you are exchanging Manufacturer's Purchase Credit for cash previously paid on items for which you self-assessed use tax.

Line 11: 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 Form ST-2-X, you need to include only the locations that have a change. For those locations with no changes, the most recent figures filed will be used.

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

Column A

Line A and Lines 1 through 25: Complete all applicable lines. Write the figures from your most recent filed 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. If you do not complete all lines, we will use the most recent figures filed when processing this Form ST-1-X.

Column B

Line A and Lines 1 through 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 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 2: Write the correct amount of deductions on this line (from Schedule A-X, Line 29).

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 was 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: Write the correct amount of Manufacturer's Purchase Credit (MPC) on this line. However, if you under-reported your MPC, you should claim the credit on a future return.

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: Write the correct amount of E911 Surcharge 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, write the amount you are using.

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 other 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, E911 Surcharge, penalty, and interest that is due.

Please write 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 or E911 Surcharge 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 or E911 Surcharge 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, contact us at the address or telephone numbers under "How do I get forms?" on the front of these instructions.

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 - Amended Deductions

Column A

Lines 1 through 29: Complete all applicable lines. Write the figures from your most recent filed return. These figures may be from your original Schedule A or from any corrections you have made since you filed your original Schedule A. If you do not complete all lines, we will use the most recent figures filed when processing your Form ST-1-X and Schedule A-X.

Column B

Lines 1 through 29: 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 Form ST-1-X or your changes will not be accepted on your Form ST-1-X.

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

Detailed instructions for certain lines on Schedule A-X

Line 1 - Taxes collected on general merchandise sales and service

Write the correct amount of tax you collected on your retail sales of general merchandise and tax you collected on general merchandise you sold in performing service.

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

Write the correct amount of tax you collected on your retail sales of qualifying food, drugs, and medical appliances and tax you collected on qualifying food, drugs, and medical appliances you sold in performing service.

Line 3 - E911 Surcharge collected

Write the correct amount of E911 Surcharge you collected on your retail sales of prepaid wireless telecommunications service.

Line 4 - Resale

Write the correct amount of receipts for items you sold to someone who will resell 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

Write the correct amount of merchandise you sold that was shipped or delivered by you outside Illinois.

Line 6 - Manufacturing machinery and equipment (including photoprocessing)

Write the correct amount of sales of qualifying machinery and equipment (including repair and replacement parts) that produce items to be sold.

Line 7 - Farm machinery and equipment

Write the correct amount of qualifying farm machinery and equipment (including repair and replacement parts) you sold for use in production agriculture.

Line 8 - Graphic arts machinery and equipment

Write the correct amount you collected from sales of qualifying graphic arts machinery and equipment (including repair and replacement parts).

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

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

Line 10 - Enterprise zone

You must maintain in your books and records the documentation obtained from the customer and required by the department's rules to support the exemption.

a) Sales of building materials

Write the correct amount of sales of building materials to a customer who will incorporate those materials into an enterprise zone certified by the Illinois Department of Commerce and Economic Opportunity (DCEO).

b) Sales of items other than building materials

Write the correct amount of sales of items other than building materials to a business certified by DCEO to buy consumables tax free.

This amount can include, but is not limited to:

- tangible personal property used or consumed in the operation of pollution control facilities.
- 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.
- 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.
- machinery and equipment used in the operation of a high impact service facility within the enterprise zone.
- jet fuel used in the operation of high impact service facilities.
- machinery and equipment used in the operation of an aircraft maintenance facility located within an enterprise zone.

Line 11 - High Impact Business

a) Sales of building materials

Write 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 the DCEO.

b) Sales of items other than building materials

Write 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.
- by a high impact business in the process of graphic arts production if used or consumed at a certified facility, including repair and replacement.

Line 12 - River edge redevelopment zone building materials

Write the correct amount of sales of building materials to a customer who will incorporate the materials into real estate within a River Edge Redevelopment Zone in accordance with the Act by remodeling, rehabilitating, or adding new construction.

Line 13 - Exempt organizations

Write the correct amount of merchandise you sold to organizations that are exempt from paying sales tax. For each tax-exempt sale you make, you must obtain a copy of the organization's Illinois Sales Tax exemption identification number. 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 Line 15 or Section 2.

Line 14 - Sales of service

Write 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 15 - Other

Identify other deductions. Write the correct amount of sales of the deductions you listed.

This amount can include:

- cash refunds - write 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 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 - write the amount you collected from your sales of newspapers, magazines, and other periodicals.

- 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.
- other deductions allowed in the Acts not listed on Lines 1 through 14 or Section 2.

Lines 17 through 21 - State motor fuel tax

For each type of fuel, write the correct number of gallons you sold. Multiply the number of gallons by the state tax rate printed on Lines 17 through 21 of Schedule A-X, and write the correct total for each type of fuel.

Note: The county motor fuel tax imposed in DuPage, Kane, and McHenry counties must be included in the gross receipts on Line 1 of your return. These taxes are not authorized deductions from your gross receipts. Report any other local motor fuel taxes on Line 15, "Other." Do not include them on Lines 17-21.

Lines 22 through 27 - Specific fuels sales tax exemptions

Subtract all motor fuel taxes and all state and local sales taxes from the amount you received for the specific fuel types listed. Multiply your receipts for each type of fuel by its corresponding rate on Schedule A-X, and write the correct total for each type of fuel.

Note: On Lines 22 and 23, do not include receipts from sales that are not subject to sales tax.

Line 29 - Total deductions

Add the amounts on Lines 16 and 28, and write this amount on Line 29 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 - Amended E911 Surcharge Column A

Lines 1 through 10: Complete all applicable lines. Write the figures from your most recent filed return. These figures may be from your original Schedule B or from any corrections you have made since you filed your original Schedule B. If you do not complete all lines, we will use the most recent figures filed when processing your Form ST-1-X and Schedule B-X.

Column B

Lines 1 through 10: 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 Form ST-1-X or your changes will not be accepted on your Form ST-1-X.

Detailed instructions for certain lines on Schedule B-X

Line 1 - Write the correct amount of total receipts from retail transactions of prepaid wireless telecommunications service.

Note: Do not include E911 Surcharge collected from customers or receipts from exempt sales.

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 collections.

Line 2a - Write the correct portion of Column B, Line 1 receipts that were collected from retail transactions of prepaid wireless telecommunications service at Chicago locations.

Line 2b - Multiply Line 2a by the surcharge rate.

Line 3a - Write the correct portion of Column B, 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 for receipts that were subject to the rate prior to the change.

Line 3b - Multiply Line 3a by the surcharge rate.

Figure your breakdown of retail transactions for non-Chicago locations

Line 5a - Write the correct portion of Column B, 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 surcharge rate.

Line 6a - Write the correct portion of Column B, 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 for receipts that were subject to the rate prior to the change.

Line 6b - Multiply Line 6a by the surcharge rate.

Line 9 - Complete this line **only if** you filed your original return and paid the tax and E911 Surcharge owed by the due date. If you filed on time, figure your discount at the rate of 5 percent (.05) of the amount you paid on time.

If you are increasing the amount of tax and E911 Surcharge due, you **may not** increase the amount of your discount **unless** the increased tax and E911 Surcharge due was paid on or before the due date of the original return.

If you are decreasing the amount of tax and E911 Surcharge due, you will need to refigure the amount of discount to which you are entitled based on your new figures.

Line 10 - Subtract Line 9 from Line 8 and write this amount on Line 10 and on Step 4, Line 21 of Form ST-1-X.