

# Form DS-1-X Instructions

## General Information

### Who must file this return?

You must file Form DS-1-X, Amended Dry-Cleaning Solvent Tax Return, to correct your original return or previously filed amended return, or to claim a credit for an overpayment.

### Can I file this return electronically?

Yes, you can use MyTax Illinois on our website at [tax.illinois.gov](http://tax.illinois.gov) to file your DS-1-X and any necessary attachments. **Note:** This only applies for reporting periods where the original DS-1 was filed electronically.

### What must I attach to this return?

If you are a supplier, you must complete and attach Form DS-7, Schedule A, Dry-Cleaning Solvent Sold and/or Form DS-8, Schedule B, Dry-Cleaning Solvent Sold Tax Free.

### What if I fail to file Form DS-1 and pay the amount I owe?

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. We will bill you for penalties and interest. For more information, see the most current Publication 103, Penalties and Interest for Illinois Taxes. To receive a copy of this publication, visit our website at [tax.illinois.gov](http://tax.illinois.gov).

### What if I had no business activity during the period for which my return is due?

If you had no business activity during the quarter for which your return is due, you still must file your return on or before the due date.

### What if I need help?

If you have questions or need help, call us weekdays between 8:00 a.m. and 4:30 p.m. at **217 782-7517** or visit our website at [tax.illinois.gov](http://tax.illinois.gov).

### How do I contact the Dry Cleaning Council?

DRYCLEANER ENVIRONMENTAL RESPONSE TRUST FUND OF ILLINOIS  
PO BOX 480  
BENSONVILLE IL 60106-0480  
**1 800 765-4041**

### Mail your completed Form DS-1 and payment to:



DRY-CLEANING SOLVENT TAX  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19019  
SPRINGFIELD IL 62794-9019

## Step-by-Step Instructions

If you are a

- **supplier of dry cleaning solvents**, complete Steps 1, 3, 4, & 5. You must also complete and attach Form DS-7, Schedule A.
- **dry-cleaning facility operator** and purchased dry-cleaning solvents from an unregistered out-of-state supplier, complete Steps 2, 3, 4, and 5.

### Steps 1 and 2: Figure your tax on sales and purchases of dry cleaning solvents - *As they should have been reported*

#### Step 3: Figure the amount you owe

**Line 13-** Add Lines 1d, 2d, 3d, 4d, 6, 8, 10, and 12. This is your tax.

**Line 14 - Figure your discount.** If you file your return and pay the tax on or before the due date, you may claim a discount. The discount is 1.75 percent (.0175) of the tax due shown on Line 13 **or** \$5 per calendar year, whichever is greater.

**Note:** If you claimed a discount and filed late, paid late, or you do not provide the information requested on Forms DS-1, DS-7, or DS-8, your discount will be disallowed.

**Line 15 - Subtract Line 14 from Line 13.** This is your total tax due.

**Line 16 -** If we issued you a credit, tell us the amount you applied towards your balance due.

**Line 17 -** Subtract Line 16 from Line 15. This is your net tax due.

**Line 18 -** Total amount you paid for this reporting period.

**Line 19 -** If Line 18 is **greater than** Line 17, subtract Line 17 from Line 18. This is the amount you have **overpaid**.

**Line 20 -** If Line 18 is **less than** Line 17, subtract Line 18 from Line 17. This is the amount you have **underpaid**. Pay this amount. Make your check payable to **“Illinois Department of Revenue.”**

### Step 4: Check the reason you are filing this amended return

Check the best description of why you are completing Form DS-1-X. Also, provide any correct information (if applicable).

**Note:** If you check “Other” and are a party to a civil suit involving the amount claimed, write the name of the suit on the line provided.