



# Form DS-1 Instructions

## General Information

### Who must file this return?

You must file Form DS-1, Dry-Cleaning Solvent Tax Return, if you are in the business of selling dry cleaning solvents in Illinois and you maintain a place of business in Illinois. You must also file Form DS-1 if you purchased dry cleaning products from an out-of-state supplier who is not registered to collect Dry-Cleaning Solvent Tax.

### How do I determine if my dry cleaning solvents are chlorine based, petroleum based, or green?

The Illinois Environmental Protection Agency (IEPA) determines which products are chlorine-based solvents, petroleum-based solvents, and which are green solvents. All dry cleaning solvents are considered chlorine based unless IEPA determines otherwise. Contact IEPA for further information.

### What sales are exempt from the Dry-Cleaning Solvent Tax?

Sales of dry cleaning solvent to the following facilities are exempt from the Dry-Cleaning Solvent Tax:

- a facility located on a United States military base
- an industrial laundry, a commercial laundry, or a linen supply facility
- a prison or other penal institution that dry cleans only as part of a correctional industries program to provide dry cleaning to persons who are incarcerated in a prison or penal institution or to resident patients of a state-operated mental health facility
- a not-for-profit hospital or other health care facility
- a facility presently or formerly located on federal or state government property
- a facility that will not use the dry cleaning solvent in a dry cleaning operation

### When should I file this return?

Form DS-1 is due on or before the 25th day of the month following the quarter for which the return is filed. Your return due dates are April 25, July 25, October 25, and January 25. If the 25th day of the month falls on a weekend or holiday, the return is due the next business day.

### 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.

### How do I file and pay this return?

We encourage you to submit your DS-1, any necessary attachments, and payment electronically at [mytax.illinois.gov](http://mytax.illinois.gov).

You may also mail your DS-1, any necessary attachments, and payment to:



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

### 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 filing this return?

If you have questions or need help completing this return, call us weekdays between 8:00 a.m. and 4:30 p.m. at **217 782-5906** or visit our website at [tax.illinois.gov](http://tax.illinois.gov).

### How do I contact IEPA?

**DRY-CLEANER FUND  
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
PO BOX 19276  
SPRINGFIELD IL 62794-9276**

**217 524-3300**

[drycleanerfund@illinois.gov](mailto:drycleanerfund@illinois.gov)



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## Step-by-Step Instructions

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If you are a

— **supplier of dry cleaning solvents**, complete Steps 1, 3, & 4. 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, and 4.

### Step 1: Figure your tax on sales of dry cleaning solvents

**Line 1a** - Total gallons of chlorine-based solvents you sold during the quarter for which you are filing this return.

**Line 1b** - Total gallons of chlorine-based solvents you sold to facilities identified in “What sales are exempt from the Dry-Cleaning Solvent Tax?” during the quarter for which you are filing this return.

**Line 2a** - Total gallons of petroleum-based solvents you sold during the quarter for which you are filing this return.

**Line 2b** - Total gallons of petroleum-based solvents you sold to facilities identified in “What sales are exempt from the Dry-Cleaning Solvent Tax?” during the quarter for which you are filing this return.

**Line 3a** - Total gallons of green solvents you sold **not** for use in a virgin facility during the quarter for which you are filing this return.

**Line 3b** - Total gallons of green solvents you sold **not** for use in facilities identified in “What sales are exempt from the Dry-Cleaning Solvent Tax?” during the quarter for which you are filing this return.

**Line 4a** - Total gallons of green solvents you sold for use in a virgin facility during the quarter for which you are filing this return.

**Line 4b** - Total gallons of green solvents you sold for use in a virgin facility identified in “What sales are exempt from the Dry-Cleaning Solvent Tax?” during the quarter for which you are filing this return.

### Step 2: Figure your tax on purchases of dry cleaning solvents

**Line 5** - Total gallons of chlorine-based solvents you purchased from an unregistered out-of-state supplier during the quarter for which you are filing this return.

**Line 7** - Total gallons of petroleum-based solvents you purchased from an unregistered out-of-state supplier during the quarter for which you are filing this return.

**Line 9** - Total gallons of green solvents purchased, during the quarter for which you are filing this return, from an unregistered out-of-state supplier that are **not** for use in a virgin facility.

**Line 11** - Total gallons of green solvents purchased, during the quarter for which you are filing this return, from an unregistered out-of-state supplier for use in a virgin facility.

### 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 claim a discount and file late, pay 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 wish to apply towards your balance due.

**Line 17 - Subtract Line 16 from Line 15.** This is your total payment due. Make your payment electronically at [mytax.illinois.gov](http://mytax.illinois.gov) or mail your check payable to “**Illinois Department of Revenue.**”