



General Information

Who must file Form PE-100-X?

You must file Form PE-100-X if you are registered with the Department to file Form PE-100, Parking Excise Tax Return, and you need to

- correct your Form PE-100 to pay more tax;
- request a credit for tax you overpaid*;
- respond to a notice or bill; or
- make corrections to line items but not change the amount of tax due.

*Do not file Form PE-100-X for amounts less than \$1. Do not attempt to use the credit you are claiming until we notify you that your claim for credit has been approved.

If your original return needs to be transferred to a different account or to a different reporting period within the same account, do not use Form PE-100-X. You must send us a letter requesting the correction.

You must file a separate Form PE-100-X for each reporting period you want to amend. You cannot file a single Form PE-100-X to amend several reporting periods.

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 period for which you can claim a credit for an overpayment of Parking Excise Tax depends on when you file your Form PE-100-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 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 have been granted a waiver of the electronic return filing mandate.

Note: If an amended return claiming a credit or refund is filed within six months of the expiration of the statute of limitations, then beginning June 25, 2021, the statute of limitations will automatically be extended an additional six months for issuing an assessment of additional tax due.

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.

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

Illinois law requires Forms PE-100 and PE-100-X to be filed electronically, and the tax to be paid electronically. You can use MyTax Illinois at mytax.illinois.gov to file your Form PE-100-X and pay any tax due.

To request a waiver of the electronic return filing and payment mandate, complete Form IL-900-EW, Electronic Waiver Request, which is available from the Department by request at **217 782-5906**. If granted and unless renewed, this waiver shall not exceed two years.

How do I get help?

If you need help, call us at **217 782-5906** or visit our website at tax.illinois.gov.

Where do I mail my completed return?

If you have been granted a waiver of the electronic return filing mandate, mail your completed return to the following address:

**ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19013
SPRINGFIELD IL 62794-9013**

Specific Instructions

You must round your figures to whole numbers.

Identify your business

Enter your Illinois account ID, license number, and business name as they appear on your original Form PE-100. Also, enter the reporting period for which you are filing the amended return.

If you are filing Form PE-100-X using MyTax Illinois, select the applicable reporting period in your MyTax Illinois account.

Step 1: Mark the reason(s) why you are filing this amended return

Mark the reason that best explains why you are amending your Form PE-100.

Step 2: Correct your financial information

Complete all applicable lines when making the corrections to the financial information on Form PE-100-X. If you do not complete all lines, we will use the most recently filed figures. Drop amounts of less than 50 cents, and increase amounts of 50 cents or more to the next higher dollar.

Column A

Lines 1 through 16: Complete all applicable lines. Enter the figures from your most recently filed return. These figures may be from your original Form PE-100 or from any corrections you have made since you filed your original Form PE-100. If you do not complete all lines, we will use the most recent figures filed when processing this Form PE-100-X.

Specific Instructions (continued)

Column B

Lines 1 through 16: Enter the corrected figures. If there is no change from Column A, enter the figures from Column A.

Note: If you have an amount entered in Column A that you are reducing to zero, enter "0" in Column B. Leaving the line in Column B blank may delay the processing of your Form PE-100-X or your changes may not be accepted.

Lines 17 through 19: Follow the detailed instructions listed below.

Detailed instructions for certain lines in Step 2

Line 2: Enter the correct amount of deductions on this line. The amount of deductions on Line 2 cannot be more than the total receipts you entered on Line 1.

Line 2a - Enter the total Illinois Parking Excise Tax collected from parking area rentals.

Line 2b - Enter the total of any locally imposed parking tax collected from parking area rentals.

Line 2c - Enter your nontaxable receipts collected from optional, separately stated charges not related to parking, such as separately stated vehicle maintenance fees.

Line 2d - Enter receipts collected from a parking area operated by the federal government and its instrumentalities, the state of Illinois, Illinois state universities created by statute, or a unit of Illinois local government, such as, for example (*i.e.*, counties, municipalities, townships, and special districts).

Line 2e - Enter receipts for parking paid by the federal government, the state of Illinois, or a foreign mission that possesses an active sales tax exemption ("E") number.

Line 2f - Enter your nontaxable receipts collected from residential off-street parking paid by agreement with a landlord or condominium association.

Line 2g - Enter your nontaxable receipts collected from a parking area operated by a hospital for its employees.

Line 2h - Enter your nontaxable parking receipts from transactions in interstate commerce.

Line 2i - Identify other deductions.

Line 9 - Enter your credit for tax previously paid by another parking operator in connection with the same parking transaction or the use of the same parking space. To claim this credit, you must retain an invoice that separately states the tax paid or states "All taxes included."

Line 11: 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. This amount cannot exceed \$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 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.

Step 3: Figure your overpayment or underpayment Detailed instructions for certain lines in Step 3

Line 17: If you have a credit and you wish to use it towards what you owe, enter the amount you are using.

Line 19: Enter the total amount you have paid. This figure includes the amount you paid with your original Form PE-100, 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 13, Column B. 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 20: If Line 19 is greater than Line 18, Column B, enter the difference on Line 20. This is the amount you have overpaid.

Line 21: If Line 19 is less than Line 18, Column B, enter the difference on Line 21. 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.

Step 4: Sign below

We cannot process this form until it is signed by the owner, officer, or other person authorized to sign the original return.

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 a notice or bill. For more information, see Publication 103, Penalties and Interest for Illinois Taxes, available on our website at tax.illinois.gov.