



EDA-98-E Instructions

General Information

Who must file Form EDA-98-E?

You must file Form EDA-98-E, Claim for Credit (audited periods only), if you want to request a claim against any audited periods for excise taxes and fees that have been completed and fully paid on the following audit reports.

- DS-1-A, Dry-Cleaning Solvent Tax Audit Return
- EDA-21, Pull Tabs Audit Report
- EDA-21B, Bingo Audit Report
- EDA-21-CG, Charitable Games Audit Report
- EDA-35 Motor Fuel Tax Distributor/Supplier Audit Report
- EDA-96, Underground Storage Tank Tax and Environmental Impact Fee Audit Report
- EDA-111, IFTA Motor Fuel Use Tax Audit Report
- ICT-4, Electricity Distribution and Invested Capital Tax Audit Report
- IDR-909-A, Qualified Solid Waste Energy Facility Payment Audit Form
- RC-6-AR, Out-of-State Cigarette Revenue Audit Return
- RC-28, Cigarette Revenue Audit Report
- RC-44-A, Illinois Cigarette Use Tax Audit Report
- RG-1-A, Gas Revenue Tax Audit Report
- RG-6-A, Assistance Charges Audit For Natural Gas Distributors
- RHM-1-C, Hotel Operators' Occupation Tax Audit Report
- RL-26-AR, Liquor Revenue Airline Audit Return
- RL-26-W-A-Audit, Liquor Revenue Direct Wine Shippers Audit Return
- RL-65, Liquor Tax Audit Report
- RMFT-144-A, Alternative Fuels Audit Report
- RPU-6-A, Assistance Charges Audit Return for Electricity Distributors
- RPU-13-A, Electricity Excise Tax Audit Report
- RT-2-A, Telecommunications Tax Audit Report
- RT-10-A, Telecommunications Infrastructure Maintenance Fee (TIMF) Audit Report
- TP-1A, Tobacco Products Tax Audit Return

If you are a multiple-site filer, you must also complete Form EDA-117-E, Multiple Location Schedule.

Do not file an amended return when you have overpaid your audit. You must file Form EDA-98-E.

You cannot use any credit you are claiming until we notify you that your credit has been approved.

What is the deadline for filing this form?

There is a three year limitation for filing this form. The limitation expires semi-annually based on the date that the audit was paid. If you file this form between January 1 and June 30 of this year, you may file for a credit for tax overpaid on an audit that you paid during the current year and the 36 months prior to the current year. Beginning July 1, you may file for a credit for tax overpaid on an audit that you paid during the current year and the 30 months prior to the current year.

What if I need more forms?

If you need additional forms, visit our website at tax.illinois.gov.

Where can I get help?

If you have a question about filing this form, call our Audit Division at **217 557-4388** or write to us at

AUDIT BUREAU
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19012
SPRINGFIELD IL 62794-9012

Note: Be sure to attach a copy of the audit report for which this request is being filed, along with any pertinent information regarding this request.

Step-by-Step Instructions

Step 1: Identify your business.

Write your account ID or license number as it appears on your original audit report. Also write the audit period you are requesting to be reviewed. This period should be the same as on your original audit report.

Step 2: Mark the tax type for this claim for credit.

Mark only one type of tax per claim for which you are filing. The type should be the same as your attached original audit report.

Step 3: Explain the reason why you are filing a claim for credit.

Write the reason why you believe that your audit is overpaid.

Step 4: Figure your overpayment

Column A

Lines 1 through 3: Write the amount from your original audit report.

Column B

Lines 1 through 3: Write the amounts you believe you owe.

Lines 4 and 6: Follow the instructions on the form.

Line 7: Write the date the audit payment was remitted.

Step 5: Sign below.

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