



EDA-98 Instructions

General Information

Who must file Form EDA-98?

You must file Form EDA-98, Claim for Credit (audited periods only), if you want to request a claim against any audited periods for sales and related taxes, fees, and E911 Surcharge that have been completed and fully paid on the following audit reports.

- EDA-94, Auditor-prepared Use Tax Report (ST-44)
- EDA-95, Auditor-prepared Vehicle Use Tax Transaction Report (RUT-25)
- EDA-95-LSE, Auditor-prepared Use Tax Report for Lease Transactions (RUT-25-LSE)
- EDA-101, County Motor Fuel Tax Audit Report
- EDA-105-A, ART Audit Report
- EDA-105-CS, Chicago Soft Drink Audit Report
- EDA-105-M, MPEA Audit Report
- EDA-105-P, PST Audit Report
- EDA-105-R, ROT and E911 Surcharge Audit Report
- EDA-105-T, Tire User Fee Audit Report
- EDA-556, Sales Tax Transaction Audit Report

If you are a multiple-site filer, you must also complete Form EDA-117, Multiple Location Schedule. If you are filing a claim for credit against the E911 Surcharge, you must complete Form EDA-117-B, Multiple Location Schedule for E911 Surcharge.

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

The deadline for filing a claim against an audit for overpayment changes semiannually on January 1 and July 1. 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 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

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.

Enter your account ID as it appears on your original audit report. Also enter the audit period that 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: Mark the reason or reasons why you are filing a claim for credit.

Mark the reason that best explains why you believe your audit is overpaid.

Step 4: Figure your overpayment.

Column A

Lines 1 through 5: Enter the amounts from your original audit report.

Line 6: Follow the instructions on the form.

Column B

Lines 1 through 5: Enter the amounts you believe you owe.

Lines 6, 7, and 8: Follow the instructions on the form.

Line 9: Enter 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.