Illinois Department of Revenue

ST-201-X Instructions

General Information

Who must file Form ST-201-X, Amended Rental Purchase Agreement Occupation Tax Return?

You must file Form ST-201-X if you are registered with the Illinois Department of Revenue (IDOR) to file Form ST-201, Rental Purchase Agreement Occupation Tax Return, and you need to

- correct your Form ST-201 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 ST-201-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 ST-201-X. You must send us a letter requesting the correction.

You must file a separate Form ST-201-X for each reporting period you want to amend. You cannot file a single Form ST-201-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 Rental Purchase Agreement Tax depends on when you file your Form ST-201-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).

For any period included in a claim for credit or refund for which the statute of limitations for issuing a notice of tax liability under the Rental Purchase Agreement Occupation and Use Tax Act will expire less than six months after the date a taxpayer files the claim for credit or refund, the statute of limitations for issuing a notice of tax liability is automatically extended for six months from the date it would have otherwise expired.

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 ST-201 and ST-201-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 ST-201-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 IDOR by request at **217 782-7897**, **1 800 732-8866**, or **217 782-3336**. If granted and unless renewed, this waiver shall not exceed two years.

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

How do I get help?

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

Language assistance services are available upon request and are free of charge.

Specific Instructions

You must round your figures to whole numbers.

Step 1: Identify your business

Enter your Illinois account ID and business name as they appear on your original Form ST-201. Also, enter the reporting period for which you are filing the amended return.

Step 2: Mark the reason(s) why you are filing this amended return

Mark the reason that best explains why you are amending your Form ST-201.

Step 3: Correct your financial information

Complete all applicable lines when making the corrections to the financial information on Form ST-201-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.

Lines 1 through 16: Enter the corrected figures.

Note: If you have an amount entered that you are reducing to zero, enter "0". Leaving the line blank may delay the processing of your Form ST-201-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 3

Line 2: Enter the correct amount of deductions on this line.

Line 9: Complete this line only if you originally filed on time. The discount amount is 1.75 percent (.0175) multiplied by the amount you paid on time or $5 per calendar year, whichever is greater. Beginning with returns due on or after January 1, 2025, the maximum discount you may claim per month is $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.

Line 15: If you have a credit and you wish to use it towards what you owe, enter the amount you are using.

Line 17: Enter the total amount you have paid. This figure includes the amount you paid with your original Form ST-201, 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 11. 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 18: If Line 17 **is greater than** Line 16, enter the difference on Line 18. This is the amount you have overpaid.

Line 19: If Line 17 **is less than** Line 16, enter the difference on Line 19. 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.

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**.

We will bill you for any penalty and interest amounts owed.