



# PST-1-X Instructions (for reporting periods January 2024 and after)

## General Information

### Who must file Form PST-1-X?

You must file Form PST-1-X if you filed Form PST-1, Prepaid Sales Tax Return, and

- you want to correct your return, either to pay more tax or to request a credit for overpaid tax; or
- you are making corrections to nonfinancial information on your return.

**Do not** file Form PST-1-X for amounts of less than \$1.

You must file one Form PST-1-X for each month you are amending. You cannot file one PST-1-X to amend several months.

**Note:** If you received a notice from us that your original return is unprocessable, we cannot process an amended return (claim for credit) until you respond to the notice. Also, if you are requesting a credit, you will not be able to use it until we notify you that your credit has been approved.

### What is the deadline for filing this form?

The period for which you can claim a credit for an overpayment of Prepaid Sales Tax depends on when you file your Form PST-1-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 signed amended return (claim for credit).

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](http://tax.illinois.gov).

**Note:** 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 Retailers' Occupation 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.

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

Yes, you can use MyTax Illinois on our website at [tax.illinois.gov](http://tax.illinois.gov) to file your Form PST-1-X if you filed your original return for the same period through MyTax Illinois. MyTax Illinois also allows for electronic payment of any tax due.

### How do I get forms?

If you need additional amended returns, visit our website at [tax.illinois.gov](http://tax.illinois.gov).

### How do I get help?

If you need help, call our Taxpayer Assistance Division at 1 800 732-8866, 217 782-3336, or 1 800 544-5304 (TTY). You may also visit our website at [tax.illinois.gov](http://tax.illinois.gov) or scan the QR code provided.

If you have a specific question about an amended return you have already filed, call us at **217 782-7517**.

### Where do I mail my completed return?

Mail your completed return to:

ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19034  
SPRINGFIELD IL 62794-9034



## Specific Instructions

### Which steps of this form must I complete?

Everyone must complete Steps 1, 2, and 4. You must also complete **Step 3** if you are changing financial information.

#### Step 1: Identify your business

Enter your Illinois account ID number as it appears on your original Form PST-1. Also, enter the reporting period for which you are filing the amended return. Next, enter the name of your business as it appears on your original return.

#### Step 2: Mark the reason you are filing an amended return

Mark the reason that best explains why you are filing Form PST-1-X.

If you marked **2a** (gallons sold to a federal or foreign government or a mass transit system), you must enter the organization's tax-exempt "E" number on the line provided. See note below.

If you marked **2c** (gallons sold and distributed tax-free to other licensed distributors or suppliers), you must enter the Illinois account ID on the line provided. If you sold to more than one business, enter each business's account ID on a separate sheet and attach it to your return.

If you marked **2d** (gallons sold to units of local government), you must enter the organization's tax-exempt "E" number on the line provided. See note below.

## Specific Instructions

If you marked **2e** (gallons sold to schools, churches, or charities), you must enter the organization's tax-exempt "E" number on the line provided. See note below.

Mark **8** only if 1 through 7 do not apply. On the lines provided, please explain why you are correcting your original return.

**Note:** To qualify as a tax-exempt sale under 2a, 2d, or 2e, the buyer must be the organization itself rather than a member or officer of the organization. The organization's tax-exempt number must have been in effect on the day of the purchase. If you sold to more than one organization, enter each organization's tax-exempt "E" number on a separate sheet and attach it to your return.

### Step 3: Correct your financial information

**Complete all applicable lines** when making the corrections to the financial information. If you do not complete all lines, we will use the most recent figures filed.

#### Detailed instructions for certain lines in Step 3

##### Line 4a

Enter the total number of gallons of gasohol (E15 only, not E10) subject to prepaid sales tax from Line 8a of **all** PST-2 forms from all original and amended returns you have filed for this reporting period.

##### Line 4b

Enter the total number of gallons of mid-range ethanol blends subject to prepaid sales tax from Line 9a of **all** PST-2 forms from all original and amended returns you have filed for this reporting period.

##### Line 4c

Enter the total number of gallons of diesel fuel containing 1% – 10% biodiesel or renewable diesael subject to prepaid sales tax from Line 10a of **all** PST-2 forms from all original and amended returns you have filed for this reporting period.

##### Line 4d

Enter the total number of gallons of all other motor fuel subject to prepaid sales tax from Line 11a of **all** PST-2 forms from all original and amended returns you have filed for this reporting period.

#### LINES 5 – 8

Tax rates are available in the Tax Rate Database on the Department's website at [tax.illinois.gov](http://tax.illinois.gov).

##### Line 5

Multiply Line 4a by the applicable tax rate for the period.

##### Line 6

Multiply Line 4b by the applicable tax rate for the period.

##### Line 7

Multiply Line 4c by the applicable tax rate for the period.

##### Line 8

Multiply Line 4d by the applicable tax rate for the period.

##### Line 9

Add Lines 5 through 8. This is your total prepaid sales tax due.

##### Line 10

Enter the total amount of quarter-monthly payments you have made using Form PST-3, Prepaid Sales Tax Quarter-monthly Payment or have made electronically. Include any prior overpayment credit you have used to make these payments.

##### Line 11

Subtract Line 10 from Line 9. This is your tax after quarter-monthly payments.

##### Line 12

If you collected more prepaid sales tax than is due, enter your total excess tax collected.

##### Line 13

Add Lines 11 and 12. This is your total tax due.

##### Line 14

If you have a credit memorandum or prior overpayment and you wish to use it towards what you owe, enter the amount you are using here.

##### Line 15

Subtract Line 14 from Line 13. Enter the result on Line 15. This is your total tax after credit.

##### Line 16

Enter the total you have paid. This figure includes the amount you paid with your original Form PST-1, any subsequent amended returns, and any assessment payments you have made. Be sure to reduce the total amount paid by any credit or refund of tax you have received for this liability period.

##### Line 17

If Line 16 is greater than Line 15, enter the difference on Line 17. This is the amount you have overpaid.

##### Line 18

If Line 16 is less than Line 15, enter the difference on Line 18. 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. Please enter the amount you are paying on the line provided in the "Read this information first" section on the front of the return.

### 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.

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## Specific Instructions

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### 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, which is available on our website at [tax.illinois.gov](http://tax.illinois.gov).