

**ST-1-X Amended Sales and Use Tax and E911 Surcharge Return**

REV 09 FORM 003 Station 820, 833

E S ____/____/____
NS DP CA RC**General Information**

Do not write above this line.

Everyone must complete Steps 1, 2, 4, and 5.

You must also complete **Step 3** if you believe that you have overpaid.

Amount you are paying: \$ _____

Make your check payable to "Illinois Department of Revenue."

Step 1: Identify your business.

1 Account ID: _____ - _____

3 Business name: _____

2 Reporting period you are amending: ____/____/____ through ____/____/____
Month Day Year Month Day Year**Step 2: Mark the reason why you are filing an amended return.**

1 ___ Overpaid (Complete Step 3)

3 ___ Response to notice or bill

2 ___ Underpaid

4 ___ Corrections to line items but no additional tax due

Step 3: Mark the reason(s) why you have overpaid your return.

If you collected the overpaid Sales Tax, E911 Surcharge, or ITAC Assessment from your customer(s), you must have unconditionally refunded the overpaid amount to your customer(s) before you file a claim for credit.

1 ___ I am decreasing Line 1 **or** I am increasing Line 2 because

I sold merchandise

a ___ to another Illinois business for resale. List the account ID(s) on Schedule RE and attach to Form ST-1-X.

b ___ to an out-of-state customer and it was delivered to a location outside Illinois.

c ___ to an exempt organization. List the tax exempt (E) number(s) on Schedule RE and attach to Form ST-1-X.

d ___ that qualifies for a tax exemption for machinery or equipment used in manufacturing, farming, or graphic arts.

e ___ that qualifies for an enterprise zone exemption.

f ___ that was returned by my customer.

g ___ and paid tax that is represented by amounts that have become worthless as uncollectible debt.

2 ___ I included receipts from prior month(s) or used the wrong month's receipts.

3 ___ I failed to include tax collected in Line 2.

4 ___ I used the wrong tax rate.

5 ___ The tax base is correct but I put it on the wrong tax line.

6 ___ I made a math error calculating Lines 9, 11, 15, 20, 23, or 25.

7 ___ I failed to take the discount or made a math error calculating the discount.

8 ___ I made errors completing Form ST-2, Multiple Site Form.

9 ___ I am a retailer who is exchanging Manufacturer's Purchase Credit from a customer for cash previously paid.

10 ___ I overpaid use tax because I failed to use Manufacturer's Purchase Credit to pay use tax.

11 ___ I overpaid use tax because the item

a ___ qualifies for a tax exemption for machinery or equipment used in manufacturing, farming, or graphic arts.

b ___ qualifies for an enterprise zone exemption.

c ___ was shipped to and used at a site outside Illinois.

d ___ was returned to my supplier.

Turn page to complete Steps 4 and 5.

Step 4: Correct your financial information.

Complete all applicable lines.

Please round to the nearest whole dollar.

Figures as they should
have been filed

Alcoholic Liquor Purchases

A Total dollar amount of alcoholic liquor purchased (invoiced and delivered)

A _____

Taxable Receipts

1 Total receipts (Include tax.)

1 _____

2 Deductions - include tax collected (From Schedule A-X, Line 32)

2 _____

3 Taxable receipts (Subtract Line 2 from Line 1.)

3 _____

Tax on Receipts

Sales subject to Illinois sales tax

4a General merchandise tax base

4a _____

4b General merchandise tax - Multiply Line 4a by your tax rate of _____.

4b _____

5a Food, drugs, and medical appliances tax base

5a _____

5b Food, drugs, and medical appliances tax - Multiply Line 5a by your tax rate of _____.

5b _____

Sales subject to Illinois Use Tax collection

6a General merchandise tax base

6a _____

6b General merchandise tax - Multiply Line 6a by 6.25 percent (.0625).

6b _____

7a Food, drugs, and medical appliances tax base

7a _____

7b Food, drugs, and medical appliances tax - Multiply Line 7a by 1 percent (.01).

7b _____

Sales at prior rates

8a Receipts at other rates tax base

8a _____

8b Receipts at other rates tax - Multiply Line 8a by the applicable tax rate.

8b _____

9 Tax due on receipts (Add Lines 4b, 5b, 6b, 7b, and 8b.)

9 _____

Retailers' Discount and Net Tax Due on Receipts

10 Discount (See instructions.)

10 _____

11 Net tax due on receipts (Subtract Line 10 from Line 9.)

11 _____

Tax on Purchases

12a General merchandise tax base

12a _____

12b General merchandise tax - Multiply Line 12a by 6.25 percent (.0625).

12b _____

13a Food, drugs, and medical appliances tax base

13a _____

13b Food, drugs, and medical appliances tax - Multiply Line 13a by 1 percent (.01).

13b _____

14a Purchases at other rates tax base

14a _____

14b Purchases at other rates tax - Multiply Line 14a by the applicable tax rate.

14b _____

15 Tax due on purchases (Add Lines 12b, 13b, and 14b.)

15 _____

Net Tax Due

16 Tax due from receipts and purchases (Add Lines 11 and 15.)

16 _____

16a Manufacturer's Purchase Credit (See instructions.)

16a _____

17 Prepaid sales tax (See instructions.)

17 _____

18 Quarter-monthly (accelerated) payments

18 _____

19 Total prepayments (Add Lines 16a, 17, and 18.)

19 _____

20 Net tax due (Subtract Line 19 from Line 16.)

20 _____

Payment Due

21 E911 Surcharge and ITAC Assessment (From Schedule B-X, Line 10.)

21 _____

22 Excess tax, surcharge, and assessment collected

22 _____

23 Total tax, surcharge, and assessment due (Add Lines 20, 21, and 22.)

23 _____

24 Credit amount (See instructions.)

24 _____

25 Subtract Line 24 from Line 23. This is the net total due.

25 _____

26 Enter the total amount you have previously paid.

26 _____

Compare Line 25 and Line 26.

• If Line 26 is **greater than** Line 25 enter the difference on Line 27.

• If Line 26 is **less than** Line 25 enter the difference on Line 28.

27 Overpayment - This is the amount you have overpaid. Go to Step 5 and sign this return.

27 _____

28 Underpayment - This is the amount you have underpaid. Please pay this amount. Enter this amount on Page 1.

28 _____

Go to Step 5 and sign this return.

Make your payment to "Illinois Department of Revenue."

Step 5: Sign below.

Under penalties of perjury, I state that I have examined this return, and to the best of my knowledge, it is true, correct, and complete. Under penalties of perjury, I state that I have unconditionally refunded to my customer(s) any overpaid sales tax, E911 Surcharge, and ITAC Assessment that I collected from my customer(s) and am claiming as an overpayment on this return.

Taxpayer _____ Phone _____ Date _____ Preparer _____ Phone _____ Date _____

Mail to: ILLINOIS DEPARTMENT OF REVENUE
SPRINGFIELD IL 62736-0001



Account ID: _____ - _____

Reporting period you are amending: ____/____/____ through ____/____/____
Month Day Year Month Day Year

Schedule A-X — Amended Deductions

Figures as they
should have been filed

Section 1: Taxes and miscellaneous deductions

If no Section 1 deductions, go to Section 2.

1	Taxes collected on general merchandise sales and service	1	_____	_____
2	Taxes collected on food, drugs, and medical appliances sales and service	2	_____	_____
3	E911 Surcharge and ITAC Assessment collected	3	_____	_____
4	Resale	• 4	_____	_____
5	Interstate commerce	• 5	_____	_____
6	Manufacturing machinery and equipment (MM&E) - Do <u>not</u> include graphic arts.	• 6	_____	_____
7	Farm machinery and equipment	• 7	_____	_____
8	Graphic arts machinery and equipment - Do <u>not</u> combine with deduction for MM&E on Line 6.	• 8	_____	_____
9	Supplemental Nutrition Assistance Program (SNAP - formerly called food stamps)	• 9	_____	_____
10	Enterprise zone			
a	Sales of building materials	• 10a	_____	_____
b	Sales of items other than building materials	• 10b	_____	_____
11	High impact business			
a	Sales of building materials	• 11a	_____	_____
b	Sales of items other than building materials	• 11b	_____	_____
12	River edge redevelopment zone building materials	• 12	_____	_____
13	Exempt organizations	• 13	_____	_____
14	Uncollectible debt on which tax was previously paid	• 14	_____	_____
15	Sales of service - Identify here: _____	15	_____	_____
16	Other - Identify. (See instructions.)			
		16	_____	_____
17	Total Section 1 deductions. Add Lines 1 through 16.	17	_____	_____

Section 2: Motor fuel deductions - If no Section 2 deductions, go to Section 3.

State motor fuel tax

18	Gasoline - number of gallons	18a	_____	_____
	Multiply Line 18a by the applicable rate. (See Instructions.)	18b	_____	_____
19	Gasohol, mid-range ethanol blends, and majority blended ethanol - number of gallons	19a	_____	_____
	Multiply Line 19a by the applicable rate. (See Instructions.)	19b	_____	_____
20	Diesel (including biodiesel and biodiesel blends) - number of gallons	20a	_____	_____
	Multiply Line 20a by the applicable rate. (See Instructions.)	20b	_____	_____
21	Dieselhol and other fuels at diesel rate - number of gallons	21a	_____	_____
	Multiply Line 21a by the applicable rate. (See Instructions.)	21b	_____	_____
22	Liquefied natural gas and liquefied petroleum gas - number of DGEs	22a	_____	_____
	Multiply Line 22a by the applicable rate. (See Instructions.)	22b	_____	_____
23	Compressed natural gas and other fuels at gasoline rate - number of GGEs	23a	_____	_____
	Multiply Line 23a by the applicable rate. (See Instructions.)	23b	_____	_____

Specific fuels sales tax exemption

24	Biodiesel blend (no less than 1% but no more than 10% biodiesel) - total receipts	24a	_____	_____
	Multiply Line 24a by ____ % (____).	24b	_____	_____
25	Diesel fuel (greater than 10% bio/renewable diesel; see ST-1-X instructions) - total receipts	25a	_____	_____
	Multiply Line 25a by 100% (1.00).	25b	_____	_____
26	100 percent biodiesel or renewable diesel - total receipts	26a	_____	_____
	Multiply Line 26a by 100% (1.00).	26b	_____	_____
27	Gasohol (E15, not E10) - total receipts	27a	_____	_____
	Multiply Line 27a by 10% (.10).	27b	_____	_____
28	Mid-range ethanol blends - total receipts	28a	_____	_____
	Multiply Line 28a by 20% (.20).	28b	_____	_____
29	Majority blended ethanol fuel - total receipts	29a	_____	_____
	Multiply Line 29a by 100% (1.00).	29b	_____	_____
30	Other motor fuel deductions: _____	30	_____	_____
31	Total Section 2 deductions. Add Lines 18b through 29b and Line 30.	31	_____	_____

Section 3: Total deductions

32	Add Lines 17 and 31. Enter these amounts on Step 4, Line 2. ➡	32	_____	_____
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Account ID: _____ - _____

Reporting period you are amending: ____/____/____ through ____/____/____
Month Day Year Month Day Year

Schedule B-X — Amended E911 Surcharge and ITAC Assessment

Figures as they should have been filed

Receipts from retail transactions of prepaid wireless telecommunications service

1 Enter receipts subject to E911 Surcharge and ITAC Assessment

Figure your breakdown of retail transactions for Chicago locations

2 For Chicago locations

Multiply Line 2a by your rate of _____.

3 For Chicago locations at prior rates

Multiply Line 3a by your rate of _____.

4 Total for Chicago. Add Lines 2b and 3b.

Figure your breakdown of retail transactions for non-Chicago locations

5 For non-Chicago locations

Multiply Line 5a by your rate of _____.

6 For non-Chicago locations at prior rates

Multiply Line 6a by your rate of _____.

7 Total for non-Chicago locations. Add Lines 5b and 6b.

Figure your net E911 Surcharge and ITAC Assessment

8 Total E911 Surcharge and ITAC Assessment. Add Lines 4 and 7.

9 Discount - If you qualify, see instructions.

10 Subtract Line 9 from Line 8. Enter these amounts on Step 4, Line 21. ➡

1	_____	_____
2a	_____	_____
2b	_____	_____
3a	_____	_____
3b	_____	_____
4	_____	_____
5a	_____	_____
5b	_____	_____
6a	_____	_____
6b	_____	_____
7	_____	_____
8	_____	_____
9	_____	_____
10	_____	_____

