



ST-8-X Amended Tire User Fee Return Instructions

General Information

Who must file Form ST-8-X?

You must file Form ST-8-X if you filed Form ST-8, Tire User Fee Return, and

- you want to correct your Tire User Fee Return, either to pay more fee or to request a credit for the fee you overpaid; or
- you are making corrections to the nonfinancial information on your return.

Do not file Form ST-8-X for amounts of less than \$1.

You must file one Form ST-8-X for each reporting period you want to amend. For example, if you file Form ST-8 quarterly, you must file one Form ST-8-X for each quarter you are amending. You cannot file one ST-8-X to amend several quarters.

Note: If you received a notice from us that your original return is not processable, 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 depends on when you file your Form ST-8-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 the previous 36 months. Beginning July 1, you may file a claim for credit for the amounts you overpaid during the current year and the 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).

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.

If you are making an additional payment, there is no deadline; however, the longer you wait to pay, the more interest and, when applicable, penalty you will owe.

How do I get forms?

If you need additional amended returns, visit our web site at tax.illinois.gov.

How do I get help?

If you need help, call our Taxpayer Assistance Division weekdays between 8:00 a.m. and 5:00 p.m. at **1 800 732-8866**, **217 782-3336**, or **1 800 544-5304** (TTY).

You may also 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.



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

SALES TAX PROCESSING DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19013
SPRINGFIELD IL 62794-9013

To what address 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 parts 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 business account ID as it appears on your original Form ST-8. 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 ST-8-X.

If you checked Reason 2c (tires sold to an Illinois business for resale), you must enter the business' account ID on the line provided. If you sold tires to more than one business, enter each business' account ID on a separate sheet, and attach it to your return.

If you checked Reason 2i (other), please explain the reason for the fee exemption on the lines provided. Attach additional sheets if necessary.

If you checked Reason 6, you must enter the correct account ID.

If you checked Reason 7, you must enter the correct reporting period.

Check Reason 8 only if Reasons 1 through 7 do not apply. Please explain why you are correcting your original return on the lines provided. Attach additional sheets if necessary.

Step 3: Correct your financial information

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

Drop amounts of less than 50 cents and increase amounts of 50 cents or more to the next higher dollar.

Lines 1 through 10: Enter the corrected figures. If you do not complete all lines, we will use the most recent figures filed. If there is no change to a specific line from the most recent figures filed, enter the same figure(s). If you have an amount that you are reducing to zero, enter "0" on the applicable line. Leaving the line blank may delay the processing of your return.

Detailed instructions for certain lines in Step 3

Line 5

Figure your collection allowance at the rate of 10 cents (\$.10) per tire. However, beginning with the fourth quarter 2009 and forward, complete this line **only if** you filed your original return and paid the fee owed by the due date.

If you are increasing the amount of fee due, you may not increase the amount of your collection allowance unless the increased fee is paid on or before the due date of the original return.

If you are decreasing the amount of fee due, you will need to refigure the amount of collection allowance to which you are entitled based on your new figures.

Line 11

Enter the total amount you have paid. This number includes the amount you paid with your original Form ST-8, any subsequent amended returns, and any assessment payments you have made for this reporting period. Be sure to reduce the total paid by any credit or refund of fee you have received for this liability period.

Line 12

If Line 11 **is greater than** Line 10, enter the difference on Line 12. The difference is the amount you overpaid.

Line 13

If Line 11 **is less than** Line 10, enter the difference on Line 13. This amount is your underpayment. Please pay this amount at the time you file this return. We will bill you for any additional fee, 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.

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. To receive a copy of this publication, visit our web site at tax.illinois.gov.