



# ST-8-X Amended Tire User Fee Return

Rev 02 Form 100  
E S \_\_\_\_/\_\_\_\_/\_\_\_\_  
NS DP CA RC  
Do not write above this line.

## Read this information first

- If you are making a payment with this return, write the **amount you are paying here.** \$ \_\_\_\_\_  
Make your check payable to "Illinois Department of Revenue."
- If you are claiming an overpayment on this return and you collected the overpaid user fee from your customer(s), you must refund the user fee to your customer(s) before filing this return. When you complete this return, you must state, **under penalties of perjury**, in Step 4, that you unconditionally refunded the overpaid user fee to your customer(s).

## Step 1: Identify your business

- Account ID: \_\_\_\_\_ - \_\_\_\_\_
- Reporting period you are amending: \_\_\_\_/\_\_\_\_/\_\_\_\_ through \_\_\_\_/\_\_\_\_/\_\_\_\_  
Month Day Year Month Day Year
- Business name \_\_\_\_\_

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

- |  |   |
|--|---|
| <ol style="list-style-type: none"> <li><input type="checkbox"/> I took a deduction on my original return that was not allowed or was too large.</li> <li><input type="checkbox"/> I am decreasing Line 1 <b>or</b> I am increasing Line 2 on my original return because I sold tires           <ol style="list-style-type: none"> <li><input type="checkbox"/> as part of a vehicle sale.</li> <li><input type="checkbox"/> through mail order.</li> <li><input type="checkbox"/> to another Illinois business for resale. Write the business' account ID _____.</li> <li><input type="checkbox"/> to an out-of-state customer and the sale was interstate commerce. The merchandise was delivered outside Illinois.</li> <li><input type="checkbox"/> for devices moved by human power or</li> <li><input type="checkbox"/> for devices used exclusively upon stationary rails or tracks.</li> <li><input type="checkbox"/> for motorized wheelchairs.</li> <li><input type="checkbox"/> that were returned by my customer.</li> <li><input type="checkbox"/> that were exempt for another reason. Please explain. _____</li> </ol> </li> </ol> | <ol style="list-style-type: none"> <li><input type="checkbox"/> I put an amount on the wrong line on Form ST-8.</li> <li><input type="checkbox"/> I overcollected the tire user fee from my customer.</li> <li><input type="checkbox"/> I made a computational error.</li> <li><input type="checkbox"/> The original account ID was incorrect. The correct account ID is _____.</li> <li><input type="checkbox"/> The original reporting period was incorrect. The correct reporting period is _____.</li> <li><input type="checkbox"/> Other. (Please explain.)<br/>_____<br/>_____<br/>_____<br/>_____</li> </ol> |
|--|---|

Please turn page to complete Steps 3 and 4.

This form is authorized by Title XIV of the Environmental Protection Act. Disclosure of this information is required. Failure to provide information may result in this form not being processed and may result in a penalty.



### Step 3: Correct your financial information

	Column A Most recent figures filed	Column B Figures as they should have been filed
1 Write the total number of new and used tires you sold or delivered at retail during the filing period.	1 _____	1 _____
2 Write the number of tires exempt from the tire fee.	2 _____	2 _____
3 Subtract Line 2 from Line 1. Write the number of tires subject to the tire fee.	3 _____	3 _____
4 Multiply Line 3 by \$2.50. Write the gross amount of the tire fee.	4 _____	4 _____
5 Write the amount of your collection allowance. (See instructions.)	5 _____	5 _____
6 Subtract Line 5 from Line 4. Write the net amount due.	6 _____	6 _____
7 Write the excess tire fee collected.	7 _____	7 _____
8 Add Line 6 and Line 7. Write the total tire fee due.	8 _____	8 _____
9 Write the credit amount.	9 _____	9 _____
10 Subtract Line 9 from Line 8. Write the net fee due.	10 _____	10 _____
11 Write the total amount you have paid.		11 _____
12 If Line 11 is greater than Line 10, Column B, write the difference. This is the amount you have <b>overpaid</b> . Go to Step 4.		12 _____
13 If Line 11 is less than Line 10, Column B, write the difference. This is the amount you have <b>underpaid</b> . Please pay this amount. Go to Step 4.		13 _____

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

Please write the amount you are paying on the line provided on the front of this return.

### Step 4: 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 fee that I collected from my customer(s) and am claiming as an overpayment on this return.

\_\_\_\_\_  
Taxpayer's signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Phone

\_\_\_\_\_  
Date

\_\_\_\_\_  
Preparer's signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Phone

\_\_\_\_\_  
Date

Mail this return and any payment to:

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

