

 **Illinois Department of Revenue**
PST-1-X Amended Prepaid Sales Tax Return Instructions

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.

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

Yes, you can use MyTax Illinois on our website at 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.

How do I get help?

Visit our website at tax.illinois.gov or call weekdays between 8 a.m. and 5 p.m. at **1 800 732-8866** or **217 782-3336**. The number for our TDD (telecommunications device for the deaf) is **1 800 544-5304**. 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.

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.

Column A

Lines 1 through 11: Enter the figures from your most recent filed return. These figures may be from your original Form PST-1 or from any corrections you have made since you filed your original Form PST-1. If you do not complete all lines, we will use the most recent figures filed when processing this Form PST-1-X.

Column B

Lines 1 through 11: Enter the corrected figures. If there is no change from Column A, enter the figures from Column A. If you have an amount entered in Column A that you are reducing to zero, enter "0" in Column B. Leaving the line in Column B blank may delay the processing of your return or may cause your changes to Form PST-1-X to not be accepted.

Detailed instructions for certain lines in Step 3

Line 4a, Column A

Enter the total number of gallons of biodiesel blends (1% - 10%) subject to prepaid sales tax for any **previously-filed** PST-1 forms for this reporting period. For periods ending June 30, 2017, and prior, also include gallons of gasohol subject to prepaid sales tax. This is the total from Line 8a of the PST-2 forms you attached to your original Form PST-1, plus the total from Line 8a of the PST-2 forms you attached to any amended returns you filed before you filed this return.

Line 4a, Column B

Enter the total number of gallons of biodiesel blends (1% - 10%) subject to prepaid sales tax from Line 8a of **all** PST-2 forms you have attached to all original and amended PST-1 forms you have filed for this reporting period. For periods ending June 30, 2017, and prior, also include gallons of gasohol subject to prepaid sales tax. **Include the gallons from Line 8a of any PST-2 forms attached to this amended return.**

Line 4b, Column A

Enter the total number of gallons of motor fuel subject to prepaid sales tax for any **previously-filed** PST-1 forms for this reporting period. For periods ending after July 1, 2017, also include gallons of gasohol subject to prepaid sales tax. This is the total from Line 9a of the PST-2 forms you attached to your original Form PST-1, plus the total from Line 9a of the PST-2 forms you attached to any amended returns you filed before you filed this return.

Line 4b, Column B

Enter the total number of gallons of motor fuel subject to prepaid sales tax from Line 9a of **all** PST-2 forms you have attached to all original and amended PST-1 forms you have filed for this reporting period. For periods ending after July 1, 2017, also include gallons of gasohol subject to prepaid sales tax. **Include the gallons from Line 9a of any PST-2 forms attached to this amended return.**

Line 5, Column B

Multiply Line 4a, Column B by the established rate for the period you are amending. For effective rates, visit our website at tax.illinois.gov.

Line 6, Column B

Multiply Line 4b, Column B by the established rate for the period you are amending. For effective rates, visit our website at tax.illinois.gov.

Line 12

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 13

If Line 12 is **greater than** Line 11, Column B, enter the difference on Line 13. This is the amount you have overpaid.

Line 14

If Line 12 is **less than** Line 11, Column B, enter the difference on Line 14. 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.

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.