



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

REV 07 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 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. **(Note: The graphic arts machinery and equipment exemption expired August 30, 2014)**
 - 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.

- 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. **(Note: The graphic arts machinery and equipment exemption expired August 30, 2014)**
 - b ___ qualifies for an enterprise zone exemption.
 - c ___ was shipped to and used at a site outside Illinois.
 - d ___ was returned to my supplier.

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.

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.

Column A

Most recent figures filed

Column B

Figures as they should have been filed

Alcoholic Liquor Purchases

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

A _____ | _____ **A** _____ | _____

Taxable Receipts

1 Total receipts (Include tax.)

1 _____ | _____ **1** _____ | _____

2 Deductions - include tax collected (From Schedule A-X, Line 30)

2 _____ | _____ **2** _____ | _____

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

3 _____ | _____ **3** _____ | _____

Tax on Receipts

Sales from locations within Illinois

4a General merchandise tax base

4a _____ | _____ **4a** _____ | _____

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

4b _____ | _____ **4b** _____ | _____

5a Food, drugs, and medical appliances tax base

5a _____ | _____ **5a** _____ | _____

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

5b _____ | _____ **5b** _____ | _____

Sales from locations outside Illinois

6a General merchandise tax base

6a _____ | _____ **6a** _____ | _____

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

6b _____ | _____ **6b** _____ | _____

7a Food, drugs, and medical appliances tax base

7a _____ | _____ **7a** _____ | _____

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

7b _____ | _____ **7b** _____ | _____

Sales at prior rates

8a Receipts at other rates tax base

8a _____ | _____ **8a** _____ | _____

8b Receipts at other rates tax - Multiply Line 8a by the appropriate tax rate of _____.

8b _____ | _____ **8b** _____ | _____

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

9 _____ | _____ **9** _____ | _____

Retailers' Discount and Net Tax Due on Receipts

10 Discount (See instructions.)

10 _____ | _____ **10** _____ | _____

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

11 _____ | _____ **11** _____ | _____

Tax on Purchases

12a General merchandise tax base

12a _____ | _____ **12a** _____ | _____

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

12b _____ | _____ **12b** _____ | _____

13a Food, drugs, and medical appliances tax base

13a _____ | _____ **13a** _____ | _____

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

13b _____ | _____ **13b** _____ | _____

14a Purchases at other rates tax base

14a _____ | _____ **14a** _____ | _____

14b Purchases at other rates tax - Multiply Line 14a by the appropriate tax rate of _____.

14b _____ | _____ **14b** _____ | _____

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

15 _____ | _____ **15** _____ | _____

Net Tax Due

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

16 _____ | _____ **16** _____ | _____

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

16a _____ | _____ **16a** _____ | _____

17 Prepaid sales tax (See instructions.)

17 _____ | _____ **17** _____ | _____

18 Quarter-monthly (accelerated) payments

18 _____ | _____ **18** _____ | _____

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

19 _____ | _____ **19** _____ | _____

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

20 _____ | _____ **20** _____ | _____

Payment Due

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

21 _____ | _____ **21** _____ | _____

22 Excess tax, surcharge, and assessment collected

22 _____ | _____ **22** _____ | _____

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

23 _____ | _____ **23** _____ | _____

24 Credit amount (See instructions.)

24 _____ | _____ **24** _____ | _____

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

25 _____ | _____ **25** _____ | _____

26 Enter the total amount you have previously paid.

26 _____ | _____ **26** _____ | _____

Compare Line 25, Column B, and Line 26.

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

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

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

27 _____ | _____ **27** _____ | _____

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

28 _____ | _____ **28** _____ | _____

Go to Step 5 and sign this return.

Make your check payable 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
PO BOX 19034
SPRINGFIELD IL 62794-9034



Account ID: _____ - _____

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

Schedule A-X — Amended Deductions

Section 1: Taxes and miscellaneous deductions

Column A
Most recent
figures filed

Column B
Figures as they
should have been filed

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 (including photoprocessing) | • 6 | _____ | _____ | _____ | _____ |
| 7 Farm machinery and equipment | • 7 | _____ | _____ | _____ | _____ |
| 8 Graphic arts machinery and equipment (Expired August 30, 2014) | • 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 Tax paid on uncollectible debt | • 14 | _____ | _____ | _____ | _____ |
| 15 Sales of service - identify here _____ | 15 | _____ | _____ | _____ | _____ |
| 16 Other (including cash refunds, newspapers and magazine, etc.) - identify below _____ | 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 19¢ (.19). | 18b | _____ | _____ | _____ | _____ |
| 19 Gasohol and majority blended ethanol - number of gallons | 19a | _____ | _____ | _____ | _____ |
| Multiply Line 19a by 19¢ (.19). | 19b | _____ | _____ | _____ | _____ |
| 20 Diesel (including biodiesel and biodiesel blends) - number of gallons | 20a | _____ | _____ | _____ | _____ |
| Multiply Line 20a by 21.5¢ (.215). | 20b | _____ | _____ | _____ | _____ |
| 21 Dieselhol - number of gallons | 21a | _____ | _____ | _____ | _____ |
| Multiply Line 21a by 21.5¢ (.215). | 21b | _____ | _____ | _____ | _____ |
| 22 Other special fuels - number of gallons | 22a | _____ | _____ | _____ | _____ |
| Multiply Line 22a by 19¢ (.19). | 22b | _____ | _____ | _____ | _____ |

Specific fuels sales tax exemption

| | | | | | |
|--------------------------------------------------------------------------------------|------------|-------|-------|-------|-------|
| 23 Gasohol - total receipts | 23a | _____ | _____ | _____ | _____ |
| Multiply Line 23a by 20% (.20). | 23b | _____ | _____ | _____ | _____ |
| 24 Biodiesel blend (90 - 99 percent petroleum-based product) - total receipts | 24a | _____ | _____ | _____ | _____ |
| Multiply Line 24a by 20% (.20). | 24b | _____ | _____ | _____ | _____ |
| 25 Biodiesel blend (1- 89 percent petroleum-based product) - total receipts | 25a | _____ | _____ | _____ | _____ |
| Multiply Line 25a by 100% (1.00). | 25b | _____ | _____ | _____ | _____ |
| 26 100 percent biodiesel - total receipts | 26a | _____ | _____ | _____ | _____ |
| Multiply Line 26a by 100% (1.00). | 26b | _____ | _____ | _____ | _____ |
| 27 Majority blended ethanol fuel - total receipts | 27a | _____ | _____ | _____ | _____ |
| Multiply Line 27a by 100% (1.00). | 27b | _____ | _____ | _____ | _____ |
| 28 Other motor fuel deductions _____ | 28 | _____ | _____ | _____ | _____ |
| 29 Total Section 2 deductions. Add lines 18b through 27b and 28. | 29 | _____ | _____ | _____ | _____ |

Section 3: Total deductions

| | | | | | |
|-------------------------------------------------------------------------|-----------|-------|-------|-------|-------|
| 30 Add Lines 17 and 29. Enter these amounts on Step 4, Line 2. ➔ | 30 | _____ | _____ | _____ | _____ |
|-------------------------------------------------------------------------|-----------|-------|-------|-------|-------|



Account ID: _____ - _____

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

Schedule B-X — Amended E911 Surcharge and ITAC Assessment

Column A
Most recent
figures filed

Column B
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

1 _____|_____|_____

Figure your breakdown of retail transactions for Chicago locations

2 For Chicago locations

2a _____|_____|_____

Multiply Line 2a by your rate of _____.

2b _____|_____|_____

3 For Chicago locations at prior rates

3a _____|_____|_____

Multiply Line 3a by your rate of _____.

3b _____|_____|_____

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

4 _____|_____|_____

Figure your breakdown of retail transactions for non-Chicago locations

5 For non-Chicago locations

5a _____|_____|_____

Multiply Line 5a by your rate of _____.

5b _____|_____|_____

6 For non-Chicago locations at prior rates

6a _____|_____|_____

Multiply Line 6a by your rate of _____.

6b _____|_____|_____

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

7 _____|_____|_____

Figure your net E911 Surcharge and ITAC Assessment

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

8 _____|_____|_____

9 If you filed and paid by the due date, multiply Line 8 by _____. See instructions.

9 _____|_____|_____

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

10 _____|_____|_____

