Illinois Department of Revenue

ST-8-X Amended Tire User Fee Return

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

1 Account ID: ____ ____ ____ ____ - ____ ____ ____ ____

2 Reporting period you are amending: __ __/__ __/__ __ __ __ through __ __/__ __/__ __ __ __
                                                Month Day   Year   Month Day   Year

3 Business name _____

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

1 _____ I took a deduction on my original return that was not allowed or was too large.

2 _____ I am decreasing Line 1 **or** I am increasing Line 2 on my original return because I sold tires

    a _____ as part of a vehicle sale.

    b _____ through mail order.

    c _____ to another Illinois business for resale. Write the business' account ID _____.

    d _____ to an out-of-state customer and the sale was interstate commerce. The merchandise was delivered outside Illinois.

    e _____ for devices moved by human power or

    f _____ for devices used exclusively upon stationary rails or tracks.

    g _____ for motorized wheelchairs.

    h _____ that were returned by my customer.

    i _____ that were exempt for another reason. Please explain. _____
_____

3 _____ I put an amount on the wrong line on Form ST-8.

4 _____ I overcollected the tire user fee from my customer.

5 _____ I made a computational error.

6 _____ The original account ID was incorrect. The correct account ID is_____.

7 _____ The original reporting period was incorrect. The correct reporting period is_____.

8 _____ Other. (Please explain.)
_____
_____
_____
_____
_____
_____

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.

ST-8-X front (R-01/13)

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 **overpaid**. 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 **underpaid**. 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

ST-8-X back (R-01/13)