



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

REV 08 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 Sales 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.
    - 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.
  - 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.



This form is authorized as outlined under the tax or fee Act imposing the tax or fee for which this form is filed. 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 4: Correct your financial information.

Complete all applicable lines.

Please round to the nearest whole dollar.

Figures as they should  
have been filed

### Alcoholic Liquor Purchases

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

**A** \_\_\_\_\_|\_\_\_\_\_

### Taxable Receipts

**1** Total receipts (Include tax.)

**1** \_\_\_\_\_|\_\_\_\_\_

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

**2** \_\_\_\_\_|\_\_\_\_\_

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

**3** \_\_\_\_\_|\_\_\_\_\_

### Tax on Receipts

Sales from locations within Illinois

**4a** General merchandise tax base

**4a** \_\_\_\_\_|\_\_\_\_\_

**4b** General merchandise tax - Multiply Line 4a by your tax rate of \_\_\_\_\_.

**4b** \_\_\_\_\_|\_\_\_\_\_

**5a** Food, drugs, and medical appliances tax base

**5a** \_\_\_\_\_|\_\_\_\_\_

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

**5b** \_\_\_\_\_|\_\_\_\_\_

Sales from locations outside Illinois

**6a** General merchandise tax base

**6a** \_\_\_\_\_|\_\_\_\_\_

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

**6b** \_\_\_\_\_|\_\_\_\_\_

**7a** Food, drugs, and medical appliances tax base

**7a** \_\_\_\_\_|\_\_\_\_\_

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

**7b** \_\_\_\_\_|\_\_\_\_\_

Sales at prior rates

**8a** Receipts at other rates tax base

**8a** \_\_\_\_\_|\_\_\_\_\_

**8b** Receipts at other rates tax - Multiply Line 8a by the applicable tax rate.

**8b** \_\_\_\_\_|\_\_\_\_\_

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

**9** \_\_\_\_\_|\_\_\_\_\_

### Retailer's Discount and Net Tax Due on Receipts

**10** Discount (See instructions.)

**10** \_\_\_\_\_|\_\_\_\_\_

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

**11** \_\_\_\_\_|\_\_\_\_\_

### Tax on Purchases

**12a** General merchandise tax base

**12a** \_\_\_\_\_|\_\_\_\_\_

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

**12b** \_\_\_\_\_|\_\_\_\_\_

**13a** Food, drugs, and medical appliances tax base

**13a** \_\_\_\_\_|\_\_\_\_\_

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

**13b** \_\_\_\_\_|\_\_\_\_\_

**14a** Purchases at other rates tax base

**14a** \_\_\_\_\_|\_\_\_\_\_

**14b** Purchases at other rates tax - Multiply Line 14a by the applicable tax rate.

**14b** \_\_\_\_\_|\_\_\_\_\_

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

**15** \_\_\_\_\_|\_\_\_\_\_

### Net Tax Due

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

**16** \_\_\_\_\_|\_\_\_\_\_

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

**16a** \_\_\_\_\_|\_\_\_\_\_

**17** Prepaid sales tax (See instructions.)

**17** \_\_\_\_\_|\_\_\_\_\_

**18** Quarter-monthly (accelerated) payments

**18** \_\_\_\_\_|\_\_\_\_\_

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

**19** \_\_\_\_\_|\_\_\_\_\_

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

**20** \_\_\_\_\_|\_\_\_\_\_

### Payment Due

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

**21** \_\_\_\_\_|\_\_\_\_\_

**22** Excess tax, surcharge, and assessment collected

**22** \_\_\_\_\_|\_\_\_\_\_

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

**23** \_\_\_\_\_|\_\_\_\_\_

**24** Credit amount (See instructions.)

**24** \_\_\_\_\_|\_\_\_\_\_

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

**25** \_\_\_\_\_|\_\_\_\_\_

**26** Enter the total amount you have previously paid.

**26** \_\_\_\_\_|\_\_\_\_\_

Compare Line 25 and Line 26.

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

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

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

**27** \_\_\_\_\_|\_\_\_\_\_

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

**28** \_\_\_\_\_|\_\_\_\_\_

Go to Step 5 and sign this return.

**Make your payment 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  
SPRINGFIELD IL 62796-0001



Account ID: \_\_\_\_\_ - \_\_\_\_\_

Reporting period you are amending: \_\_\_\_/\_\_\_\_/\_\_\_\_ through \_\_\_\_/\_\_\_\_/\_\_\_\_  
Month Day Year Month Day Year

**Schedule A-X — Amended Deductions**

Figures as they should have been filed

**Section 1: Taxes and miscellaneous deductions**

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 (MM&E) - Do <i>not</i> include graphic arts.	• 6	_____	_____
7	Farm machinery and equipment	• 7	_____	_____
8	Graphic arts machinery and equipment - Do <i>not</i> combine with deduction for MM&E on Line 6.	• 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	Uncollectible debt on which tax was previously paid	• 14	_____	_____
15	Sales of service - Identify here: _____	15	_____	_____
16	Other (including cash refunds, newspapers and magazines, 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 the applicable rate. (See Instructions.)	18b	_____	_____
19	Gasohol and majority blended ethanol - number of gallons	19a	_____	_____
	Multiply Line 19a by the applicable rate. (See Instructions.)	19b	_____	_____
20	Diesel (including biodiesel and biodiesel blends) - number of gallons	20a	_____	_____
	Multiply Line 20a by the applicable rate. (See Instructions.)	20b	_____	_____
21	Dieselhol and other fuels at diesel rate - number of gallons	21a	_____	_____
	Multiply Line 21a by the applicable rate. (See Instructions.)	21b	_____	_____
22	Liquefied natural gas and liquefied petroleum gas - number of DGEs	22a	_____	_____
	Multiply Line 22a by the applicable rate. (See Instructions.)	22b	_____	_____
23	Compressed natural gas and other fuels at gasoline rate - number of GGEs	23a	_____	_____
	Multiply Line 23a by the applicable rate. (See Instructions.)	23b	_____	_____

**Specific fuels sales tax exemption**

24	Biodiesel blend (no less than 1% but no more than 10% biodiesel) - total receipts	24a	_____	_____
	Multiply Line 24a by 20% (.20).	24b	_____	_____
25	Biodiesel blend (more than 10% but no more than 99% biodiesel) - 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	_____	_____
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Account ID: \_\_\_\_\_ - \_\_\_\_\_

Reporting period you are amending: \_\_\_\_/\_\_\_\_/\_\_\_\_ through \_\_\_\_/\_\_\_\_/\_\_\_\_  
Month Day Year Month Day Year

**Schedule B-X — Amended E911 Surcharge and ITAC Assessment**

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** Discount - If you qualify, multiply Line 8 by the applicable rate. See instructions. **9** \_\_\_\_\_|\_\_\_\_\_

**10** Subtract Line 9 from Line 8. Enter these amounts on Step 4, Line 21. **10** \_\_\_\_\_|\_\_\_\_\_ 

