



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

REV 10 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 failed to claim credit for use tax I paid prior to January 1, 2025, on items sold at the end of a lease for which I reported and paid sales tax on the return for this period.
- 10 ___ 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 economic development-related exemption (e.g., Enterprise Zone, Data Center, HIB, REV Illinois, and MICRO).
 - 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 and Taxable Motor Fuel Receipts

- A** Total dollar amount of alcoholic liquor purchased (invoiced and delivered)
B Total taxable motor fuel receipts from sales of motor fuel

A _____
B _____

Taxable Receipts

- 1** Total (gross) receipts (Include tax.)
2 Deductions - include tax collected (From Schedule A-X, Line 32)
3 Taxable (net) receipts (Subtract Line 2 from Line 1.)

1 _____
2 _____
3 _____

Tax on Receipts

Sales subject to Illinois sales tax

- 4a** General merchandise tax base
4b General merchandise tax - Multiply Line 4a by your tax rate of _____.
5a Drugs and medical appliances tax base
5b Drugs and medical appliances tax - Multiply Line 5a by your tax rate of _____.
5c Grocery tax base
5d Grocery tax - Multiply Line 5c by your tax rate of _____.

4a _____
4b _____
5a _____
5b _____
5c _____
5d _____

Sales subject to Illinois Use Tax collection

- 6a** General merchandise tax base
6b General merchandise tax - Multiply Line 6a by 6.25 percent (.0625).
7a Drugs and medical appliances tax base
7b Drugs and medical appliances tax - Multiply Line 7a by 1 percent (.01).

6a _____
6b _____
7a _____
7b _____

Sales at prior rates

- 8a** Receipts at other rates tax base
8b Receipts at other rates tax - Multiply Line 8a by the applicable tax rate.
9 Tax due on receipts (Add Lines 4b, 5b, 5d, 6b, 7b, and 8b.)

8a _____
8b _____
9 _____

Retailer's Discount and Net Tax Due on Receipts

- 10** Discount (See instructions.)
11 Net tax due on receipts (Subtract Line 10 from Line 9.)

10 _____
11 _____

Tax on Purchases

- 12a** General merchandise tax base
12b General merchandise tax - Multiply Line 12a by 6.25 percent (.0625).
13a Drugs and medical appliances tax base
13b Drugs and medical appliances tax - Multiply Line 13a by 1 percent (.01).
14a Purchases at other rates tax base
14b Purchases at other rates tax - Multiply Line 14a by the applicable tax rate.
15 Tax due on purchases (Add Lines 12b, 13b, and 14b.)

12a _____
12b _____
13a _____
13b _____
14a _____
14b _____
15 _____

Net Tax Due

- 16** Tax due from receipts and purchases (Add Lines 11 and 15.)
16a Credit for tax paid prior to January 1, 2025, on items sold at the end of a lease.
(See instructions.)
17 Prepaid sales tax (See instructions.)
18 Quarter-monthly (accelerated) payments
19 Total prepayments (Add Lines 16a, 17, and 18.)
20 Net tax due (Subtract Line 19 from Line 16.)

16 _____
16a _____
17 _____
18 _____
19 _____
20 _____

Payment Due

- 21** E911 Surcharge and ITAC Assessment (From Schedule B-X, Line 10.)
22 Excess tax, surcharge, and assessment collected
23 Total tax, surcharge, and assessment due (Add Lines 20, 21, and 22.)
24 Credit amount (See instructions.)
25 Subtract Line 24 from Line 23. This is the net total due.
26 Enter the total amount you have previously paid.
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.
28 Underpayment - This is the amount you have underpaid. Please pay this amount. Enter this amount on Page 1. Go to Step 5 and sign this return.

21 _____
22 _____
23 _____
24 _____
25 _____
26 _____
27 _____
28 _____

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 62736-0001

ST-1-X (R-01/26)



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	_____	_____
2a	Taxes collected on drugs and medical appliances sales and service	2a	_____	_____
2b	Taxes collected on groceries	2b	_____	_____
3	E911 Surcharge and ITAC Assessment collected	3	_____	_____
4	Resale	• 4	_____	_____
5	Interstate commerce	• 5	_____	_____
6	Manufacturing machinery and equipment (MM&E) - Do <u>not</u> include graphic arts.	• 6	_____	_____
7	Farm machinery and equipment	• 7	_____	_____
8	Graphic arts machinery and equipment - Do <u>not</u> combine with deduction for MM&E on Line 6.	• 8	_____	_____
9	Supplemental Nutrition Assistance Program (SNAP - formerly called food stamps)	• 9	_____	_____
10	Enterprise zone or Data Center			
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, REV Illinois, MICRO, Quantum Computing Campus sales of 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 - Identify. (See instructions.)	16	_____	_____
<hr/>		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, mid-range ethanol blends, 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 ____% (____).	24b	_____	_____
25	Diesel fuel (greater than 10% bio/renewable diesel; see ST-1-X instructions) - total receipts	25a	_____	_____
	Multiply Line 25a by 100% (1.00).	25b	_____	_____
26	100 percent biodiesel or renewable diesel - total receipts	26a	_____	_____
	Multiply Line 26a by 100% (1.00).	26b	_____	_____
27	Gasohol (E15, not E10) - total receipts	27a	_____	_____
	Multiply Line 27a by 10% (.10).	27b	_____	_____
28	Mid-range ethanol blends - total receipts	28a	_____	_____
	Multiply Line 28a by 20% (.20).	28b	_____	_____
29	Majority blended ethanol fuel - total receipts	29a	_____	_____
	Multiply Line 29a by 100% (1.00).	29b	_____	_____
30	Other motor fuel deductions: _____	30	_____	_____
31	Total Section 2 deductions. Add Lines 18b through 29b and Line 30.	31	_____	_____

Section 3: Total deductions

32	Add Lines 17 and 31. Enter these amounts on Step 4, Line 2. ➔	32	_____	_____
----	---	----	-------	-------



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** _____|_____ ➔

