



Illinois Department of Revenue

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

Do not write above this line.

General Information

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: _____
- 2 Reporting period you are amending: _____ through _____
Month Day Year Month Day Year
- 3 Business name: _____

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

- 1 ☐ Overpaid (Complete Step 3)
- 2 ☐ Underpaid
- 3 ☐ Response to notice or bill
- 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
- a ☐ 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.
- 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.
- 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.

Turn page to complete Steps 4 and 5.

Sales Use Tax E911 Surcharge Return

Mike Jess

A red circular graphic with a gradient, appearing as a partial circle or a stylized arrow pointing to the right, located to the right of the name bar.

Sales Use Tax E911 Surcharge Return:

Colorado Sales and Use Tax Colorado. Taxpayer Service Division, 2013 *Multistate Guide to Sales and Use Tax Audits* 2009 Daniel M. Davis, 2008-08 Multistate Guide to Sales and Use Tax Audits provides state specific material for preparing for and handling an audit in all states that impose sales and use taxes Readers will gain an increased understanding of why their businesses or clients were selected for audit how their audits will proceed what the audit staff will be looking for and how assessments are developed **Common Sales Tax and E911 Surcharge Exemptions** Illinois. Department of Revenue, 2015 *Tax Management Multistate Tax Portfolios* , 1994 **Defense Logistics Management System, (DLMS), Version 2.0, DoD 4000.25-M, December 1995** , 1995 **Iowa Administrative Bulletin** , 2011-07 *2007 All States Tax Handbook* Research Institute of America, inc, 2007 **ABA Sales & Use Tax Desk Book** , 2008 **Annual Report** California. State Board of Equalization, 1986 **Annual Report** Colorado. Department of Revenue, 2016 **State Tax Handbook** Commerce Clearing House, 2010 *State & Local Taxes Weekly* , 2003-07 Releases consist of report bulletins and legislative bulletins *State Tax Guide, All States* Commerce Clearing House, 1997 [Resource guide free tax products and services for small businesses](#) , 2014 *The Army Lawyer* , 1993 **A Selection of ... Internal Revenue Service Tax Information Publications** United States. Internal Revenue Service, 1994 [IRS Deskguide for Tax Professionals, Return Preparers and Advisors](#) United States. Internal Revenue Service, 1992 Directs the practitioner to the most appropriate IRS source of information for the resolution of issues and problems Also points out some of the programs and services available from the IRS and some special projects under development for tax professionals **Prentice-Hall Federal Taxes** , 1988 *Supplement to The Code of the State of Georgia* , 1901 **2004 Guidebook to New York Taxes** Mark S. Klein, 2003-12 Quick reference guide to state and local taxes in the state of New York focusing on legislative and regulatory developments and highlighting significant new cases and administrative rulings Areas covered include personal income tax corporation franchise income tax franchise taxes on banking corporations sales and use taxes estate gift and generation skipping transfer taxes property taxes excise taxes and unemployment compensation Also includes New York City and yonkers taxes Sections on administration and procedure and doing business in New York are also included Practitioner commentary provided by Mark S Klein Hodgson Russ LLP

Unveiling the Magic of Words: A Review of "**Sales Use Tax E911 Surcharge Return**"

In a world defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their capability to kindle emotions, provoke contemplation, and ignite transformative change is truly awe-inspiring. Enter the realm of "**Sales Use Tax E911 Surcharge Return**," a mesmerizing literary masterpiece penned by way of a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve to the book is central themes, examine its distinctive writing style, and assess its profound affect the souls of its readers.

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