



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

Victor M. Corman

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 author's name.

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