



# PST-1-X Amended Prepaid Sales Tax Return

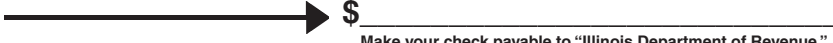
Rev 02 Form 035 Stations 435, 436

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NS DP CA RC

Do not write above this line.

## 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 tax from your customer(s), you must refund the tax 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 tax to your customer(s).

## Step 1: Identify your business

- Account ID: \_\_\_\_\_ - \_\_\_\_\_
- Reporting period you are amending: \_\_\_/\_\_\_/\_\_\_ through \_\_\_/\_\_\_/\_\_\_  
Month Day Year Month Day Year
- Business name \_\_\_\_\_

## Step 2: Mark the reason(s) why you are filing an amended return

- |   |   |
|---|---|
| <ol style="list-style-type: none"> <li>My customer returned gasohol or other motor fuel.</li> <li>I am decreasing Line 1 <b>or</b> I am increasing Line 2 on my original return because I sold gallons           <ol style="list-style-type: none"> <li>to a federal or foreign government or to a mass transit system. Write the tax-exempt no. <b>E</b> - _____.</li> <li>to an out-of-state customer, which was a sale in interstate commerce. The merchandise was delivered to a location outside Illinois.</li> <li>to another licensed Illinois distributor or supplier. Write the account ID _____.</li> <li>to the state or to units of local government. Write the tax-exempt no. <b>E</b> - _____.</li> <li>to schools, churches, or charities. Write the tax-exempt no. <b>E</b> - _____.</li> <li>to an out-of-state retailer who is authorized to do business out-of-state and who resells at retail and delivers to customers outside Illinois.</li> <li>of exempt motor fuel (<i>i.e.</i>, majority-blended ethanol, 100 percent biodiesel, and biodiesel blends that are more than 10 percent but not more than 99 percent biodiesel) <b>on or after</b> July 1, 2003.</li> <li>to other than a retail outlet and delivered the gasohol or other motor fuel to a company-owned (not leased) retail outlet.</li> </ol> </li> </ol> | <ol style="list-style-type: none"> <li>I made a computational error.</li> <li>I put an amount on the wrong line on either Form PST-1 or Form PST-2.</li> <li>I took a deduction on my original return that was not allowed or was too large.</li> <li>The original account ID was incorrect. The correct account ID is _____.</li> <li>The original reporting period was incorrect. The correct reporting period is _____.</li> <li>Other. Please explain. _____<br/>_____<br/>_____<br/>_____<br/>_____<br/>_____<br/>_____</li> </ol> |
|---|---|

Please turn this page to complete Steps 3 and 4. 

This form is authorized by the Retailers' Occupation Tax and related tax acts. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty. This form has been approved by the Forms Management Center. IL-492-3869



### Step 3: Correct your financial information

	Column A Most recent figures filed	Column B Figures as they should have been filed
<b>1</b> Write the total invoiced gallons of all gasohol and other motor fuel you sold, delivered, or transferred.	<b>1</b> _____	<b>1</b> _____
<b>2</b> Write the total deductible gallons		
<b>a</b> sold to federal or foreign governments or mass transit systems.	<b>2a</b> _____	<b>2a</b> _____
<b>b</b> delivered outside Illinois.	<b>2b</b> _____	<b>2b</b> _____
<b>c</b> sold and distributed tax free to other licensed distributors and suppliers.	<b>2c</b> _____	<b>2c</b> _____
<b>d</b> sold to the state or other units of local government.	<b>2d</b> _____	<b>2d</b> _____
<b>e</b> sold to schools, churches, or charities.	<b>2e</b> _____	<b>2e</b> _____
<b>f</b> sold to out-of-state retailers who sell at retail to customers outside of Illinois.	<b>2f</b> _____	<b>2f</b> _____
<b>g</b> of exempt motor fuel ( <i>i.e.</i> , majority-blended ethanol, 100 percent biodiesel, and biodiesel blends that are more than 10 percent but not more than 99 percent biodiesel) sold <b>on or after</b> July 1, 2003.	<b>2g</b> _____	<b>2g</b> _____
<b>h</b> sold to other than a retail outlet and delivered to a company-owned (not leased) retail outlet.	<b>2h</b> _____	<b>2h</b> _____
<b>3</b> Add Lines 2a through 2h. This amount is your total deductible gallons.	<b>3</b> _____	<b>3</b> _____
<b>4</b> Subtract Line 3 from Line 1. This amount is your net gallons subject to prepaid sales tax.	<b>4</b> _____	<b>4</b> _____
<b>a</b> Gallons of gasohol and biodiesel blends (1% - 10%) subject to prepaid sales tax (See instructions.)	<b>4a</b> _____	<b>4a</b> _____
<b>b</b> Gallons of other motor fuel subject to prepaid sales tax (See instructions.)	<b>4b</b> _____	<b>4b</b> _____
<b>5</b> Multiply the number of gallons on Line 4a by _____.	<b>5</b> _____	<b>5</b> _____
<b>6</b> Multiply the number of gallons on Line 4b by _____.	<b>6</b> _____	<b>6</b> _____
<b>7</b> Add Lines 5 and 6. This is your total prepaid sales tax due during this reporting period.	<b>7</b> _____	<b>7</b> _____
<b>8</b> Write the amount of quarter-monthly payments paid on Form PST-3 or by EFT.	<b>8</b> _____	<b>8</b> _____
<b>9</b> Write the credit amount.	<b>9</b> _____	<b>9</b> _____
<b>10</b> Add Lines 8 and 9. This is the total quarter-monthly payments and credit.	<b>10</b> _____	<b>10</b> _____
<b>11</b> Subtract Line 10 from Line 7. This is net tax due.	<b>11</b> _____	<b>11</b> _____
<b>12</b> Write the total amount you have paid.		<b>12</b> _____
• If Line 12 is <b>greater than</b> Line 11, Column B, write the difference on Line 13.		
• If Line 12 is <b>less than</b> Line 11, Column B, write the difference on Line 14.		
<b>13</b> Overpayment — This is the amount you have <b>overpaid</b> . Go to Line 15.		<b>13</b> _____
<b>14</b> Underpayment — This is the amount you have <b>underpaid</b> . Please pay this amount. <b>Make your check payable to "Illinois Department of Revenue."</b> Go to Line 15.		<b>14</b> _____
<b>15</b> Write the total number of PST-2 forms you have filed for this liability period. <b>Go to Step 4 and sign this return.</b> Please write the amount you are paying on the line provided on the front of this return.		<b>15</b> _____

### 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 tax 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

