



PST-1-X Amended Prepaid Sales Tax Return

Read this information first

Do not write above this line.

- If you are making a payment with this return, enter the **amount you are paying here.** **\$** _____
Make your payment 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"> <input type="checkbox"/> My customer returned motor fuel. <input type="checkbox"/> I am decreasing Line 1 or I am increasing Line 2 on my original return because I sold gallons <ol style="list-style-type: none"> <input type="checkbox"/> to a federal or foreign government or to a mass transit system. Enter the tax-exempt no. E - _____. <input type="checkbox"/> to an out-of-state customer, which was a sale in interstate commerce. The merchandise was delivered to a location outside Illinois. <input type="checkbox"/> to another licensed Illinois distributor or supplier. Enter the Account ID _____. <input type="checkbox"/> to the state or to units of local government. Enter the tax-exempt no. E - _____. <input type="checkbox"/> to schools, churches, or charities. Enter the tax-exempt no. E - _____. <input type="checkbox"/> 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. <input type="checkbox"/> of exempt motor fuel. <input type="checkbox"/> to other than a retail outlet and delivered the motor fuel to a company-owned (not leased) retail outlet. | <ol style="list-style-type: none"> <input type="checkbox"/> I made a computational error. <input type="checkbox"/> I put an amount on the wrong line on either Form PST-1 or Form PST-2. <input type="checkbox"/> I took a deduction on my original return that was not allowed or was too large. <input type="checkbox"/> The original account ID was incorrect. The correct account ID is _____. <input type="checkbox"/> The original reporting period was incorrect. The correct reporting period is _____. <input type="checkbox"/> Other. Please explain. _____

_____ |
|---|---|

Please turn this page to complete Steps 3 and 4.



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 penalty.



Step 3: Correct your financial information

Figures as they should
have been filed

- | | | | |
|----|---|-----------|-------|
| 1 | Enter the total invoiced gallons of all motor fuel you sold, delivered, or transferred. | 1 | _____ |
| 2 | Enter the total deductible gallons | | |
| | a sold to federal or foreign governments or mass transit systems. | 2a | _____ |
| | b delivered outside Illinois. | 2b | _____ |
| | c sold and distributed tax free to other licensed distributors and suppliers. | 2c | _____ |
| | d sold to the state or other units of local government. | 2d | _____ |
| | e sold to schools, churches, or charities. | 2e | _____ |
| | f sold to out-of-state retailers who sell at retail to customers outside of Illinois. | 2f | _____ |
| | g of exempt motor fuel (i.e., majority-blended ethanol, 100 percent biodiesel, and certain biodiesel/renewable diesel blends that are more than 10 percent but not more than 99 percent biodiesel) sold. | 2g | _____ |
| | h sold to other than a retail outlet and delivered to a company-owned (not leased) retail outlet. (Do not include gallonage already entered on Lines 2a through 2g.) | 2h | _____ |
| 3 | Add Lines 2a through 2h. This amount is your total deductible gallons. | 3 | _____ |
| 4 | Subtract Line 3 from Line 1. This amount is your net gallons subject to prepaid sales tax. | 4 | _____ |
| | a Gallons of gasohol (E15 only) blends subject to prepaid sales tax from each Line 8a of your PST-2 forms (See instructions.) | 4a | _____ |
| | b Gallons of mid-range ethanol blends subject to prepaid sales tax from each Line 9a of your PST-2 forms (See instructions.) | 4b | _____ |
| | c Gallons of diesel fuel containing 1% - 10% biodiesel or renewable diesel subject to prepaid sales tax from each Line 10a of your PST-2 forms (See instructions.) | 4c | _____ |
| | d Gallons of other motor fuel subject to prepaid sales tax from each Line 11a of your PST-2 forms (See instructions.) | 4d | _____ |
| 5 | Multiply the number of gallons on Line 4a by _____ . (rate) | 5 | _____ |
| 6 | Multiply the number of gallons on Line 4b by _____ . (rate) | 6 | _____ |
| 7 | Multiply the number of gallons on Line 4c by _____ . (rate) | 7 | _____ |
| 8 | Multiply the number of gallons on Line 4d by _____ . (rate) | 8 | _____ |
| 9 | Add Lines 5 through 8. This is your total prepaid sales tax due during this reporting period. | 9 | _____ |
| 10 | Enter the amount of quarter-monthly payments paid on Form PST-3 or by EFT. | 10 | _____ |
| 11 | Subtract Line 10 from Line 9. This is your tax after quarter-monthly payments. | 11 | _____ |
| 12 | Enter the excess tax collected. (See instructions.) | 12 | _____ |
| 13 | Add Lines 11 and 12. This is your total tax due. | 13 | _____ |
| 14 | Enter the credit amount. | 14 | _____ |
| 15 | Subtract Line 14 from Line 13. This is your total tax due after credit. | 15 | _____ |
| 16 | Enter the total amount you have paid. | 16 | _____ |
| | • If Line 16 is greater than Line 15, enter the difference on Line 17. | | |
| | • If Line 16 is less than Line 15, enter the difference on Line 18. | | |
| 17 | Overpayment — This is the amount you have overpaid . Go to Line 19. | 17 | _____ |
| 18 | Underpayment — This is the amount you have underpaid . Please pay this amount. | 18 | _____ |
| | Make your payment to "Illinois Department of Revenue." Go to Line 19. | | |
| 19 | Enter the total number of PST-2 forms you have filed for this liability period. | 19 | _____ |

Go to Step 4 and sign this return. Enter the amount you are paying on the line provided on the front of this return.

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

