



ST-556-X Amended Sales Tax Transaction Return Instructions

General Information

Who must file Form ST-556-X?

You must file Form ST-556-X if you are a registered retailer who files Form ST-556, Sales Tax Transaction Return, and

- you want to correct your return, either to pay more tax or to request a credit for overpaid tax; or
- you are making corrections to nonfinancial information on your return.

Do not file Form ST-556-X for amounts of less than \$1.

Do not file this return if you repossessed a vehicle. In that case, you must file Form ST-557, Claim for Credit for Repossession of Motor Vehicles, Watercraft, Aircraft, Trailers, and Mobile Homes.

The term “vehicle” as used in these instructions includes motor vehicles, watercraft, aircraft, trailers, and mobile homes.

Note: If you received a notice from us that your original return is unprocessable, we cannot process an amended return (claim for credit) until you respond to the notice. Also, if you are requesting a credit, you will not be able to use it until we notify you that your credit has been approved.

What is the deadline for filing this form?

The deadline for filing to obtain a credit for an overpayment of tax changes semiannually on January 1 and July 1. If you file this amended return between January 1 and June 30 of this year, you may file a claim for tax overpaid during the current year and the previous 36 months. Beginning July 1, you may file a claim for tax overpaid during the current year and the previous 30 months.

Note: We use the U.S. Postal Service postmark date as the filing date of a properly signed amended return (claim for credit).

If you are making an additional payment, there is no deadline; however, the longer you wait to pay, the more interest and, when applicable, penalty you will owe.

How do I get forms?

If you need additional amended returns, you may photocopy a blank return, or you may ask us to send you additional copies.

You may obtain forms by

- visiting our Web site at www.revenue.state.il.us
- calling our 24-hour Forms Order Line at **1 800 356-6302**
- calling “Illinois Tax Fax,” our fax-on-demand service, at **217 785-3400**
- writing to
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19010
SPRINGFIELD IL 62794-9010

How do I get help?

You may get help by

- visiting our Web site at www.revenue.state.il.us
- calling our Taxpayer Assistance Division at **1 800 732-8866** or **217 782-3336**
- calling our TDD-telecommunications device for the deaf at **1 800 544-5304**
- writing to
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19041
SPRINGFIELD IL 62794-9041

To what address do I mail my completed return?

Mail your completed return to:

ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19034
SPRINGFIELD IL 62796-9034

Specific Instructions

Which parts of this form do I need to complete?

Everyone must complete Parts 1, 2, and 5.

You must also complete

- Part 3 if you believe you have overpaid; and
- Part 4 if you are changing financial information.

Part 1: Identify your business

Write your Illinois business tax (IBT) number as it appears on your original Form ST-556. Also, write the tax return number that appears on your original Form ST-556. Next, write the name of your business as it appears on your original return. Finally, write your current site address **only** if it is **different** from the address on your original return. Be sure to mark the box that indicates if your address is different.

Part 2: Check the reason you are correcting your original return

Check the reason (1 through 7) that best reflects why you are correcting your original Form ST-556.

If you checked Reason 4a (sold to an out-of-state buyer), write the drive-away permit number or the plate number and state on the line provided.

If you checked Reason 4b (sold for resale), write the buyer’s (dealer’s) IBT number on the line provided.

If you checked Reason 4c (sold to an exempt organization), write the organization’s active Illinois Sales Tax exemption “E” number on the line provided.

Note: To qualify, the buyer must be the organization itself rather than a member or officer of the organization. The item must be titled and/or registered in the organization’s name and paid for with the organization’s funds. The organization’s exemption number must have been in effect on the day you made the sale.

If you checked Reason 4d (sold to an interstate carrier), attach Form RUT-7, Rolling Stock Certification.

If you checked Reason 4e (sold for rental use), write the buyer’s IBT number on the line provided.

If you checked Reason 5 (there was an error in the buyer’s name or address, the vehicle description or the trade-in description), write the correct information on the lines provided.

If you checked Reason 6 (there was an error in the taxable location name), write the correct taxable location name on the line provided.

If you checked Reason 7 (Credit for taxes previously paid to an Illinois retailer on Form ST-556 when you purchased the item for leasing purposes), you must write the tax return number of the ST-556 on which you previously paid tax for this same item to an Illinois retailer. The Illinois retailer reported that tax to the department and provided you with a copy of the ST-556 when you made the purchase.

Check Reason 8 only if Reasons 1 through 6 do not apply. Please explain on the lines provided. Attach additional sheets if necessary.

Part 3: If you are claiming an overpayment, tell us how you refunded the tax

- 1 Did you collect the overpaid tax from the buyer on the sale? If you did not, skip Question 2, and go to Part 4.
- 2 If you answered “yes” to Question 1, did you unconditionally refund the overpaid tax in full? If not, we cannot approve your request for credit until you have fully refunded the tax to the buyer.



Part 4: Correct your financial information

Penalty and interest information

If you calculated penalty and interest on the original Form ST-556 that you filed or if you were assessed penalty and interest on the original Form ST-556 that you filed, we will take those figures into account when we compute your amended return.

Note: Do not include penalty and interest in the figures you write in any of the lines in Part 4.

If, on this amended return, you are increasing the amount of tax due, we will bill you for any additional penalty and interest that we calculate is due.

If, on this amended return, you are reducing the amount of tax due, we will recalculate any penalty and interest that is due and include the recomputed amounts in determining the amount you have overpaid.

You owe a late-filing penalty if you do not file a processable return by the due date, a late-payment penalty if you do not pay the tax you owe by the date the tax is due, and a bad-check penalty if your remittance is not honored by your financial institution. Interest is calculated on tax from the day after the original due date of your return through the date you pay the tax. For returns due on or after January 1, 1994 through December 31, 2000, interest is also calculated on penalty.

For information about penalty and interest calculations, see Publication 103, Uniform Penalties and Interest. To receive a copy of this publication,

- visit our Website at www.revenue.state.il.us;
- call our Taxpayer Assistance Division at 1 800 732-8866 or 217 782-3336; or
- call our TDD-telecommunications device for the deaf at 1 800 544-5304.

Figures on your return

When writing your figures, please use whole dollar amounts by dropping amounts of less than 50 cents and increasing amounts of 50 cents or more to the next higher dollar. For Line 4, write the appropriate tax rate for your area on the line provided.

Column A

Write the figures from your most recent return. These figures may be from your original Form ST-556 or from any corrections you have made since you filed your original Form ST-556.

Column B

Write the corrected figures. If there is no change from Column A, write the figures from Column A.

Note: If you have an amount written in Column A that you are reducing to zero, write "0" in Column B. Leaving the line in Column B blank may delay the processing of your return.

Lines 1 through 14

Write the amounts in Columns A and B.

Lines 15 through 17

Complete Column B only.

Individual Line Instructions

Special instructions follow for specific lines in Part 4. See your original Form ST-556 instructions for any items that are not explained below.

Line 7

Complete this line **only if** you originally filed on time. If you filed on time, figure your discount at the rate of 1.75 percent (.0175) of the amount you paid on time.

If you are increasing the amount of tax due, you **may not** increase the amount of your discount **unless** the increased tax due is paid on or before the due date of the original return. If you are decreasing the amount of tax due, you will need to refigure the amount of discount to which you are entitled based on your new figures.

Line 10

If you are claiming a credit for previously paid taxes in Line 10, you must meet the following criteria:

- The amount of tax that you paid on the purchase of this **same** item was paid to an Illinois retailer on Form ST-556.
- The amount of credit you claim on Line 10 for tax previously paid is equal to or less than the amount of the tax that was due on the ST-556 on which you reported your retail sale of the **same** item that you purchased.
- You did not take the credit in Line 10 of the ST-556 at the time you sold the item and filed your return.
- You are now filing this ST-556-X form to claim the credit to which you are entitled.
- You have completed Part 2, Item 7 of this ST-556-X form and have written the tax return number of the ST-556 on which you previously paid tax for this same item to an Illinois retailer. The Illinois retailer reported that tax to the department and provided you with a copy of the ST-556 when you made the purchase.

Line 15

Write the total amount you have paid. This figure includes the amount you paid with your original Form ST-556, any subsequent amended returns, and any assessment payments you have made. Be sure to reduce the total amount paid by any credit or refund of tax you have received for this transaction.

Line 16

If Line 15 is **greater than** Line 14, Column B, write the difference on Line 16. This is the amount you have overpaid.

Note: If you either calculated or were assessed penalty and interest on the original Form ST-556 that you filed, we will recalculate the penalty and interest and include the recomputed amounts in determining the amount you have overpaid.

Line 17

If Line 15 is **less than** Line 14, Column B, write the difference on Line 17. This is the amount you have underpaid. Please pay this amount when you file the return. Please write the amount of your underpayment on the line provided on the front of the return. We will bill you for any additional penalty and interest that we calculate is due.

Part 5: Sign below

We cannot process this form until it is signed by the owner, officer, or other person authorized to sign the original return.