



# 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 you will owe.

### 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

### Where 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 can obtain forms by

- 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
- visiting our Web site at **www.revenue.state.il.us**

### Where do I get help?

If you have a question, you can get help by

- 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
- visiting our Web site at **www.revenue.state.il.us**

## 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 purchaser), 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 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 renter'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.

Check Reason 7 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

Complete Part 4 to make corrections to the financial information 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 16

Write the amounts in Columns A and B.

## Lines 17 through 19

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 retailer's allowance 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 retailer's allowance **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 retailer's allowance to which you are entitled based on your new figures.

### Lines 11 and 12

You owe a **late-filing or nonfiling penalty** if you did not file a processable return by the due date. You owe a **late-payment penalty** if you did not pay the tax you owed by the original due date of the return. **Interest** is simple interest, figured using a daily rate. It is calculated on tax and penalties from the day after the original due date through the date you pay the tax and penalty.

The amount you write in Column A is the total amount of any penalties or interest you were assessed, plus any penalties or interest reported on your original return.

**If you are increasing the amount of tax due**, you do not need to write amounts in Column B; we will bill you for any additional penalties and interest you may owe.

**If you are reducing the amount of tax due**, you must refigure the amount of penalty and interest you owe in order to receive credit in Line 18. Penalties and interest are explained in Publication 103, Uniform Penalties and Interest. To receive a copy of this publication, contact us at the address or telephone numbers under "Where do I get forms?" on the front of these instructions. To receive instructions on how to calculate penalties and interest properly using rates that apply, contact us at the address or telephone numbers listed on the front of these instructions under "Where do I get help?" Write the recomputed penalty and interest amounts in Column B.

### Line 17

Write the total amount you have paid. This number 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 18

If Line 17 **is greater than** Line 16, Column B, subtract Line 16, Column B, from Line 17. This is the amount you have overpaid. Write that amount here, then sign this return in Part 5.

## Line 19

If Line 17 **is less than** Line 16, Column B, subtract Line 17 from Line 16, Column B. This is the amount you have underpaid. Write that amount here and on the line provided in the "Read this information first" section on the front of the return.

Please pay this amount at the time you file this return. We will bill you for any additional tax, 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.