Illinois Department of Revenue

TP-1-X Amended Tobacco Products Tax Return

REV 1
E S ___/___/___
NS DP CA

Step 1: Identify your business

Station no. 036 Do not write above this line.

1 IBT no. _____ _____ _____ _____ – _____ _____ _____ _____

2 License no. **TP –** ___ ___ ___ ___ ___

3 Business name _____

4 Business address _____
Number and street

_____
City State ZIP

5 For what month are you filing this return? __ __/__ __ __ __
Month Year

6 ☐ Check here if your address has changed.

7 Is this a final return? ☐ yes ☐ no
"Final" indicates you will no longer conduct business. If you checked **"yes,"** complete the following information:
☐ I **discontinued** my business on __ __/__ __/__ __ __ __.
☐ I **sold** my business on __ __/__ __/__ __ __ __.
If you checked **"sold,"** provide the new owner's name and address:
Name: _____
Address: _____

Step 2: Figure the wholesale price of products removed from your inventory - *Figures as they should have been reported*

8	Wholesale price of products you manufactured and then sold or otherwise disposed of during this month.	8	_____|____
9	Wholesale price of products you purchased and then sold or otherwise disposed of during this month.	9	_____|____
10	**Add Lines 8 and 9.** This is the total cost of all tobacco products you sold or otherwise disposed of.	10	_____|____

Step 3: Figure your deductions- *Figures as they should have been reported*

11	Wholesale price of tobacco products you sold in interstate commerce.	11	_____|____
12	Wholesale price of products you sold to someone other than a retailer or consumer.	12	_____|____
13	Other deductions. (Please specify. _____)	13	_____|____
14	**Add Lines 11, 12, and 13.** This is your total deduction.	14	_____|____

Step 4: Figure your payment - *Figures as they should have been reported*

15	**Subtract Line 14 from Line 10.** This is your tobacco products tax base.	15	_____|____
16	**Multiply Line 15 by 18% (.18).** This is your total tax.	16	_____|____
17	Credit you wish to apply.	17	_____|____
18	**Subtract Line 17 from Line 16.** This is your net tax due.	18	_____|____
19	Total amount you paid for this reporting period.	19	_____|____
20	If Line 19 is ***greater than*** Line 18, figure your overpayment by **subtracting Line 18 from Line 19.**	20	_____|____
21	If Line 19 is ***less than*** Line 18, figure your underpayment by **subtracting Line 19 from Line 18.**	21	_____|____

Pay this amount and make your check payable to "Illinois Department of Revenue."

Step 5: Check the reason you are filing this amended return

- ❑ I received a Notice of Possible Overpayment or made a computation error that resulted in an overpayment of tax.
- ❑ I made a computation error that resulted in underpayment of tax.
- ❑ I made an error on a schedule or attachment.
- ❑ I should have taken a deduction for_____.
- ❑ The original IBT no. was incorrect. The incorrect IBT no. is __ __ __ __-__ __ __ __.
- ❑ The original reporting period was incorrect. The incorrect reporting period is _____.
- ❑ Other. Please explain ._____

_____

Step 6: 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.

_____ _____ ____/____/_____ (____)____-_____
Taxpayer's signature Title Date Telephone (Include area code)

_____ ____/____/_____ (____)____-_____
Preparer's signature Date Telephone (Include area code)

Step 7: Mail your return and payment

ATTN TOBACCO PRODUCTS TAX
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19019
SPRINGFIELD IL 62794-9019

Form TP-1-X Instructions

General Instructions

Who must file Form TP-1-X?

You must file Form TP-1-X, Amended Tobacco Products Tax Return, to

- correct your originally filed Form TP-1, Tobacco Products Tax Return;
- correct your previously filed Form TP-1-X; or
- claim credit for an overpayment of Tobacco Products Tax.

What if I fail to file and pay the amount I owe?

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. We will bill you for penalties and interest. For more information about penalties and interest, see Publication 103, Uniform Penalties and Interest. To receive a copy of this publication, visit our Web site at **www.ILtax.com** or call us at **1 800 356-6302.**

Where do I get help?

If you have questions or need help completing your return, you can call us weekdays between 8:00 a.m. and 4:30 p.m. at **217 782-6045.**

Step-by-Step Instructions

Step 1: Identify your business

Complete Lines 1 through 7 to identify your business.

Step 2: Wholesale price of products removed from your inventory

Wholesale price is the established list price for which a manufacturer sells tobacco products to a distributor. In the absence of an established list price, the manufacturer's invoice price at which he or she sells the tobacco product to an unaffiliated distributor will be used as the wholesale price. The wholesale price is the price established before any discount, trade allowance, rebate, or other reduction.

Lines 8 and 9 - Write the wholesale price for tobacco products you sold or otherwise disposed of during the month for which you are filing this return, regardless of whether you originally manufactured or purchased the products during this month.

Line 10 - Add Lines 8 and 9. This is the cost of all tobacco products removed from your inventory during this month.

Step 3: Figure your deductions

Line 12 - Write the amount of transfers or sales of tobacco products between licensed distributors.

Line 13 - Other deductions. You must include a brief description of the deduction (*i.e.,* cost of tobacco products sold to a U.S. government agency). Samples are not allowable deductions.

Note: To receive credit for tax that you have already paid on returned merchandise, you must attach Form TP-7, Schedule of Returned Merchandise for Tobacco Products Tax. Without this documentation, we cannot allow your deduction.

Step 4: Figure your payment

Line 17 - If you have a credit memorandum issued to you by us and wish to apply that toward your balance due, write the amount of credit you wish to apply.

Line 18 - Subtract Line 17 from Line 16 - This is your net tax due.

Line 19 – Write the total amount that you have paid. This figure includes the amount you paid with your original return, any subsequent amended return(s), and any tax you paid on any assessment for this liability period. **Do not include any penalty and interest you paid on any assessment.** You must reduce the total amount you have paid by the amount of any credit or refund of tax you have received for this liability period. **Do not include any interest you received on the credit or refund.**

Line 20 - If the amount in Line 19 is greater than Line 18, subtract Line 18 from Line 19.

Line 21 - If the amount in Line 19 is less than Line 18, subtract Line 19 from Line 18. Pay this amount and make your check payable to **"Illinois Department of Revenue."**

Step 5: Check the reason you are filing this amended return

Check the best description of why you are completing Form TP-1-X. Also provide any correct information *(if applicable)*.

Note: If you check "other", and you are a party to a civil suit involving the amount claimed on this return, write the name of the suit on the line provided.

Step 6: Signatures

An owner, partner, or officer of the corporation, or other person who is authorized to file this return must sign the return. If you use a tax preparer, he or she must also sign and date Form TP-1-X. Be sure to include a daytime telephone number where we can reach you if we have questions.

This form is authorized as outlined by the Tobacco Products Tax Act of 1995. Disclosure of this information is REQUIRED. Failure to provide information could result in penalties. This form has been approved by the Forms Management Center. IL-492-3268