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## General Instructions

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### Who must file Form ST-14-X?

You must file Form ST-14-X if you filed Form ST-14, Chicago Soft Drink Tax Return, and

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

Do not file Form ST-14-X for amounts less than \$1.

You must file one Form ST-14-X for each reporting period you want to amend. For example, if you file Form ST-14 monthly, you must file one Form ST-14-X for each month you are amending. You cannot file one ST-14-X to amend several months. Likewise, if you file Form ST-14 on a quarterly or annual basis, you must file one amended return for each quarter or year that you want to amend.

**Note:** If you received a notice from us that your original return could not be processed, we will not send you a refund or issue you a credit even if you amend the return until you respond to the notice.

### What is the deadline for filing this form?

The period for which you can claim a credit for an overpayment of the Chicago Soft Drink Tax depends on when you file your Form ST-14-X. If you file this amended return between January 1 and June 30 of this year, you may file a claim for credit for the amounts you overpaid during the current year and previous 36 months. Beginning July 1, you may file a claim for the amounts you overpaid during the current year and 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).

There is no deadline for making an additional payment; however, the longer you wait to pay, the more interest and, when applicable, penalty you will owe. For more information about penalties and interest, see Publication 103, Penalties and Interest for Illinois Taxes, which is available on our website at [tax.illinois.gov](http://tax.illinois.gov).

### How do I get forms?

If you need additional amended returns, visit our website at [tax.illinois.gov](http://tax.illinois.gov).

### Can I file this return and pay the tax due electronically?

Yes, you can use MyTax Illinois on our website at [tax.illinois.gov](http://tax.illinois.gov) to file your Form ST-14-X if you filed your original return for the same period through MyTax Illinois. MyTax Illinois also allows for electronic payment of any tax due.

### How do I get help?

Visit our website at [tax.illinois.gov](http://tax.illinois.gov) or call weekdays between 8 a.m. and 5 p.m. at 1 800 732-8866 or 217 782-3336. The number for our TDD (telecommunications device for the deaf) is 1 800 544-5304.

If you have a specific question about an amended return you have filed, call us at 217 782-5906.

### Where do I mail my completed return?

Mail your completed return to:

**CHICAGO SOFT DRINK TAX ADMINISTRATION  
PO BOX 19034  
SPRINGFIELD IL 62794-9034**

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## Specific Instructions

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### Which steps of this form must I complete?

Everyone must complete Steps 1, 2, and 4. You must also complete Step 3 if you are changing financial information.

#### Step 1: Identify your business

Enter your Illinois account ID as it appears on your original Form ST-14. Also, enter the reporting period for which you are filing the amended return. Next, enter the name of your business as it appears on your original return.

#### Step 2: Mark the reason why you are filing an amended return.

Mark the reason that best describes why you are filing Form ST-14-X.

If you marked Reason 2a (sales made to another Illinois business for resale), you must also enter the business' account ID on the line provided. If you sold soft drinks to more than one business, enter each business' account ID on a separate sheet and attach it to your return.

If you marked Reason 2c (sales made to an exempt organization), you must also enter the organization's tax-exempt "E" number on the line provided. If you made sales to more than one organization, enter each organization's tax-exempt number on a separate sheet and attach it to your return. **Note:** The organization's tax-exempt number must have been in effect on the day you made the sale.

If you marked Reason 2e (other), please explain the reason for the tax exemption on the lines provided. Attach additional sheets if necessary.

If you marked Reason 6, you must enter the correct Account ID.

If you marked Reason 7, you must enter the correct reporting period.

Mark Reason 8 only if Reasons 1 through 7 do not apply. Please explain why you are correcting your original return on the lines provided. Attach additional sheets if necessary.

### Step 3: Correct your financial information

**Complete all applicable lines** when making corrections to the financial information on your return. If you do not complete all lines, we will use the most recent figures filed.

Drop amounts of less than 50 cents and increase amounts of 50 cents or more to the next higher dollar.

#### Column A

**Lines 1 through 10:** Enter the figures from your most recent return. These figures may be from your original Form ST-14 or from any corrections you have made since you filed your original Form ST-14.

#### Column B

**Lines 1 through 10:** Enter the corrected figures. If there is no change from Column A, enter the figures from Column A.

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

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### Detailed instructions for certain lines in Step 3

#### Line 5

Complete this line **only if** you originally filed on time. If you filed timely, 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 you are entitled to based on your new figures.

#### Line 11

Enter the total amount you have paid. This figure includes the amount you paid with your original Form ST-14, any subsequent amended returns, and any assessment payments you have made for this reporting period. Be sure to reduce the total paid by any refund or credit of tax you have received for this reporting period.

#### Line 12

If Line 11 **is greater than** Line 10, Column B enter the difference on Line 12. The difference is the amount you are overpaid.

#### Line 13

If Line 11 **is less than** Line 10, Column B, enter the difference on Line 13. This amount is your underpayment. Please pay this amount when you file the return.

Please enter the amount you are paying on the line provided in the "Read this information first" section on the front of the return.

### Step 4: Sign below

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

### Penalty and interest information

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 amount you owe by the original due date of the return or were required to make quarter-monthly payments and failed to do so, a **bad check penalty** if your remittance is not honored by your financial institution, and a **cost of collection fee** if you do not pay the amount you owe within 30 days of the date printed on a notice or bill. For more information, see Publication 103, Penalties and Interest for Illinois Taxes, which is available on our website at [tax.illinois.gov](http://tax.illinois.gov).