

# AMENDED RETURN FOR LESSOR/LESSEE

## TO AMEND DELAWARE BOTTLE FEE RETURN FOR ONE TAX PERIOD ONLY

File an Amended Return to correct any previously filed Bottle Fee tax return. If you overpaid or owe on any previously filed return and this correction pertains to a single tax period within the current calendar year, you must use the Amended Return below. Overpayments will offset existing or future liabilities within the current year only.

**PLEASE NOTE:** If the overpayment or amount owed pertains to more than one tax period or includes tax periods other than the current calendar year, you must use the **Claim for Revision form**.

Please remit any balance due with this return. Refunds will be issued within 4-5 weeks.

### INSTRUCTIONS

In the boxes provided, enter your 13-digit account number and the tax period ending date being amended. Complete all contact information.

**Line 1** — Enter the amount of tax paid with the original return. (Column 1, last line, from the bottom portion of this form.)

**Line 2** — Enter the corrected tax due for the period. (Column 2, last line, from the bottom portion of this form.)

**Line 3** — Enter the difference between Line 1 and Line 2. (Column 3, last line, from the bottom portion of this form.)

**Line 4** — If additional tax is due, interest at 1% per month from the return's due date to the date of payment must be calculated and remitted.

**Line 5** — Add Line 3 (Amount Due or Refund Due) and Line 4 (Interest Due on underpayments), and enter the result on Line 5.

If Line 1 is greater than Line 2, an overpayment exists. Check the **OVERPAYMENT** box. An overpayment existing at the end of the calendar year cannot be carried over to the next calendar year. If Line 1 is less than Line 2, an underpayment exists. Check the **AMOUNT DUE** box.

### ON THE BOTTOM PORTION:

Under **REPORTED**, enter the amounts reported on your original return. Under **CORRECTED**, enter the correct gross receipts and re-compute the amount(s) due. Under **DIFFERENCE**, enter the difference between columns 1 and 2.

Use brackets "( )" to indicate a reduction in the amount originally reported. Attach a detailed explanation of the change.

*For questions regarding Amended Returns, please contact Teri Graciano at (302) 577-8264 or [theresa.graciano@state.de.us](mailto:theresa.graciano@state.de.us).*

CUT ALONG THE LINE BELOW AND MAIL THIS RETURN WITH ANY PAYMENT DUE

## DELAWARE DIVISION OF REVENUE AMENDED BOTTLE FEE RETURN - FORM LMX1 9401

**LEMx28**

ACCOUNT NUMBER	FEE PERIOD ENDING	BUSINESS CODE GROUP DESCRIPTION

### BUSINESS LOCATION

### BUSINESS MAILING ADDRESS

Check Here If A Request For Change Form Is Being Filed

1. AMOUNT PAID WITH ORIGINAL RETURN	\$	00
2. CORRECTED TAX DUE	\$	00
3. ACCOUNT OWED OR REFUND DUE	\$	00
4. INTEREST DUE (IF AMOUNT OWED)	\$	00
5. AMOUNT DUE <input type="checkbox"/> OVERPAYMENT <input type="checkbox"/>	\$	00
(Please remit if tax due. Refund will be processed if overpayment.)		

MAKE ANY CHANGES ON THE REQUEST FOR CHANGE FORM. CHECK THE BOX IF YOU ARE FILING A CHANGE FORM.

AUTHORIZED SIGNATURE \_\_\_\_\_ I declare under penalties of perjury, that this is a true, correct and complete return.

If desired, provide an e-mail address where we may contact you regarding this return. \_\_\_\_\_

/ /  
DATE

TELEPHONE NUMBER

E-MAIL ADDRESS

**Mail This Form With Remittance Payable To:**  
Delaware Division of Revenue  
P.O. Box 2340, Wilmington, DE 19899-2340  
For questions, call (302) 577-8780

Please do not write above this line.

	REPORTED	CORRECTED	DIFFERENCE
A. Taxable Basis (Gross Receipts/Rents/# Vehicles, etc.)	\$ 00	\$ 00	\$ 00
B. Line A X =	\$ 00	\$ 00	\$ 00
C. Taxable Basis (Sales of Electricity & Gas to Mfgs.)	\$ 00	\$ 00	\$ 00
D. Line C X =	\$ 00	\$ 00	\$ 00
E. Amount Due or Overpayment (Add Lines B and D).	\$ 00	\$ 00	\$ 00

PLEASE PROVIDE AN EXPLANATION FOR THE CHANGE(S): \_\_\_\_\_

\_\_\_\_\_