AMENDED RETURN

TO AMEND DELAWARE GROSS RECEIPTS OR LICENSE/EXCISE TAX RETURNS FOR ONE TAX PERIOD ONLY

File an Amended Return to correct any previously filed monthly or quarterly Gross Receipts or License/Excise tax return. If you overpaid or owe on any previously filed general services gross receipts or license/excise tax 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 on your gross receipts or license/excise tax 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.

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

DELAWARE DIVISION OF REVENUE

AMENDED GROSS RECEIPTS TAX RETURN - FORM LMX2 9501

LMX
0028-15

ACCOUNT NUMBER	TAX PERIOD ENDING	BUSINESS CODE GROUP DESCRIPTION
	01-31-10	**396 RET VAR PR**

MONTHLY

Reset

Print Form

BUSINESS LOCATION

BUSINESS MAILING ADDRESS

Check Here If A Request For Change Form Is Being Filed ☐

1. TAX PAID WITH ORIGINAL RETURN	$	00
2. CORRECTED TAX DUE	$	00
3. TAX OWED OR REFUND DUE	$	00
4. INTEREST DUE (IF TAX OWED)	$	00
5. AMOUNT DUE ☐ OVERPAYMENT ☐	$	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.

DATE

TELEPHONE NUMBER

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

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 NOTE: THE DIVISION OF REVENUE REQUIRES ROUNDING OF ALL AMOUNTS ON ALL GROSS RECEIPTS AND LICENSE/EXCISE TAX RETURNS.

Please do not write above this line.

	REPORTED		CORRECTED		DIFFERENCE	
1. Total Delaware Gross Receipts	$	00	$	00	$	00
2. Less Exclusion (See Line Instructions)	$ 80,000	00	$ 80,000	00	$ 80,000	00
3. Taxable Amount	$	00	$	00	$	00
4. Gross Receipts Tax, Line 3 X **0.007776** =	$	00	$	00	$	00
5. Approved Tax Credits	$	00	$	00	$	00
6. Balance Due or Overpayment (Subtract Line 5 from Line 4)	$	00	$	00	$	00

PLEASE PROVIDE AN EXPLANATION FOR THE CHANGE(S): _____