

AMENDED RETURN FOR LESSOR/LESSEE

TO AMEND DELAWARE BOTTLE FEE RETURN FOR ONE PERIOD ONLY

File an Amended Return to correct any previously filed Bottle Fee return. If you overpaid or owe on any previously filed return and this correction pertains to a single 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 period or includes 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 fee period being amended. Complete all contact information.

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

Line 2—Enter the corrected amount 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 an additional amount is due, you must calculate and remit interest at 1% per month from the return's due date to the date of payment.

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 amount due 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 email bustax@state.de.us or call 302-577-8780.

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

**DELAWARE DIVISION OF REVENUE
AMENDED BOTTLE RECYCLING FEE RETURN - FORM**

LEM28

ACCOUNT NUMBER	FILING PERIOD END DATE	BUSINESS CODE GROUP DESCRIPTION
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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 AMOUNT DUE	\$	00
3. AMOUNT 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 amount 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. Total Number of Bottles	\$ 00	\$ 00	\$ 00
B. Line A X \$0.04 =	\$ 00	\$ 00	\$ 00
E. Amount Due or Overpayment (Line A Minus Line B)	\$ 00	\$ 00	\$ 00

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

