

AMENDED RETURN FOR PETROLEUM RETAILERS AND WHOLESALERS

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 petroleum 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 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 PETROLEUM GROSS RECEIPTS TAX RETURN - FORM LQX4 9501**

LPQX

ACCOUNT NUMBER	TAX PERIOD ENDING	BUSINESS CODE GROUP DESCRIPTION

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 <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.

_____/_____/_____
DATE

TELEPHONE NUMBER

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

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

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. GROSS RECEIPTS (See Line Instructions)	\$ 00	\$ 00	\$ 00
2. LESS EXCLUSION (See Line Instructions)	\$ 00	\$ 00	\$ 00
3. TAXABLE GROSS RECEIPTS	\$ 00	\$ 00	\$ 00
4. LINE 3 X =	\$ 00	\$ 00	\$ 00
5. PETROLEUM GROSS RECEIPT (Not more than Line 3)	\$ 00	\$ 00	\$ 00
6. LINE 5 X =	\$ 00	\$ 00	\$ 00
7. LINE 5 X = (Wholesalers Only)	\$ 00	\$ 00	\$ 00
8. APPROVED TAX CREDITS	\$ 00	\$ 00	\$ 00
9. TOTAL (Add Lines 4, 6 and 7 and Subtract Line 8.)	\$ 00	\$ 00	\$ 00

PLEASE PROVIDE AN EXPLANATION FOR THE CHANGE(S) ON A SEPARATE SHEET.