

# AMENDED RETURN FOR LESSOR/LESSEE

## 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 lessor/lessee 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](mailto: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 LICENSE/EXCISE TAX RETURN - FORM LMX1 9401**

**LEMx28**

ACCOUNT NUMBER	TAX PERIOD ENDING	BUSINESS CODE GROUP DESCRIPTION

**BUSINESS LOCATION**

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.)		

**BUSINESS MAILING ADDRESS**

Check Here If A Request For Change Form Is Being Filed

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
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): \_\_\_\_\_

\_\_\_\_\_