



DS-1 Dry-Cleaning Solvent Tax Return

Do not write above this line.

Step 1: Identify your business

1 Name _____

2 Address _____
Number and street

City _____ State _____ ZIP _____

3 Account ID: _____

4 License no.: DS - _____

5 This return is for the quarter ending ____/____/____
Month Year

Step 2: Figure your tax on sales of dry-cleaning solvents

6 Chlorine-based solvents:

a Total gallons sold. **6a** _____

b Total gallons sold tax-free to qualifying facilities. **6b** _____

c Subtract Line 6b from Line 6a. **6c** _____

d Multiply Line 6c by \$10.00 for your tax on chlorine-based solvents. **6d** \$ _____

7 Petroleum-based solvents:

a Total gallons sold. **7a** _____

b Total gallons sold tax-free to qualifying facilities. **7b** _____

c Subtract Line 7b from Line 7a. **7c** _____

d Multiply Line 7c by \$2.00 for your tax on petroleum-based solvents. **7d** \$ _____

8 Green solvents sold that are not for use in virgin facilities:

a Total gallons sold. **8a** _____

b Total gallons sold tax-free to qualifying facilities. **8b** _____

c Subtract Line 8b from Line 8a for net gallons sold subject to tax. **8c** _____

d Multiply Line 8c by \$1.75 for your tax on these solvents. **8d** \$ _____

9 Green solvents sold for use in virgin facilities:

a Total gallons sold. **9a** _____

b Total gallons sold tax-free to qualifying facilities. **9b** _____

c Subtract Line 9b from Line 9a for net gallons subject to tax. **9c** _____

d Multiply Line 9c by \$0.35 for your tax on these solvents. **9d** \$ _____

Step 3: Figure your tax on purchases of dry-cleaning solvents

10 Total gallons of **chlorine-based** solvents purchased from an unregistered out-of-state supplier. **10** _____

11 Multiply Line 10 by \$10.00 for your tax on chlorine-based solvents. **11** \$ _____

12 Total gallons of **petroleum-based** solvents purchased from an unregistered out-of-state supplier. **12** _____

13 Multiply Line 12 by \$2.00 for your tax on petroleum-based solvents. **13** \$ _____

14 Total gallons of **green** solvents purchased from an unregistered out-of-state supplier and which are not for use in a virgin facility. **14** _____

15 Multiply Line 14 by \$1.75 for your tax on these solvents. **15** \$ _____

16 Total gallons of **green** solvents purchased from an unregistered out-of-state supplier for use in a virgin facility. **16** _____

17 Multiply Line 16 by \$0.35 for your tax on these solvents. **17** \$ _____

Step 4: Figure your amount due

18 Add Lines 6d, 7d, 8d, 9d, 11, 13, 15, and 17. **18** \$ _____

19 Figure your discount. See Step-by-Step instructions. **19** \$ _____

20 Subtract Line 19 from Line 18. This is your total tax due. **20** \$ _____

21 Credit you wish to apply. **21** \$ _____

22 Subtract Line 21 from Line 20. This is your total amount due. **22** \$ _____



Step 5: Sign below

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.

Taxpayer's signature _____ Telephone _____ Date _____ Tax preparer's signature _____ Telephone _____ Date _____

Mail Form DS-1 and payment to: Dry-Cleaning Solvent Tax, Illinois Department of Revenue, PO BOX 19019, Springfield IL 62794-9019

Form DS-1 Instructions

General Information

Who must file this return?

You must file Form DS-1, Dry-Cleaning Solvent Tax Return, if you are in the business of selling dry cleaning solvents in Illinois and you maintain a place of business in Illinois. You must also file Form DS-1 if you purchased dry cleaning products from an out-of-state supplier who is not registered to collect Dry-Cleaning Solvent Tax.

How do I determine if my dry cleaning solvents are chlorine based, petroleum based, or green?

The Dry Cleaner Environmental Response Trust Fund Council determines which products are chlorine-based solvents, petroleum-based solvents, and which are green solvents. All dry cleaning solvents are considered chlorine based unless the council determines otherwise. Contact the council for further information.

What sales are exempt from the Dry-Cleaning Solvent Tax?

Sales of dry cleaning solvent to the following facilities are exempt from the Dry-Cleaning Solvent Tax:

- a facility located on a United States military base
- an industrial laundry, a commercial laundry, or a linen supply facility
- a prison or other penal institution that dry cleans only as part of a correctional industries program to provide dry cleaning to persons who are incarcerated in a prison or penal institution or to resident patients of a state-operated mental health facility
- a not-for-profit hospital or other health care facility
- a facility presently or formerly located on federal or state government property
- a facility that will not use the dry cleaning solvent in a dry cleaning operation

When should I file this return?

Form DS-1 is due on or before the 25th day of the month following the quarter for which the return is filed. Your return due dates are April 25, July 25, October 25, and January 25.

What must I attach to this return?

If you are a supplier, you must complete and attach Form DS-7, Schedule A, Dry-Cleaning Solvent Sold and/or Form DS-8, Schedule B, Dry-Cleaning Solvent Sold Tax Free.

What if I fail to file Form DS-1 and pay the amount I owe?

You owe a **late filing penalty** if you do not file a processable return by the due date, a **late payment penalty** if you do not pay the amount you owe by the original due date of the return, a **bad check penalty** if your remittance is not honored by your financial institution, and a **cost of collection fee** if you do not pay the amount you owe within 30 days of the date printed on an assessment. We will bill you for penalties and interest. For more information, see the most current Publication 103, Uniform Penalties and Interest. To receive a copy of this publication, visit our web site at tax.illinois.gov or call **1 800 356-6302**.

What if I had no business activity during the period for which my return is due?

If you had no business activity during the quarter for which your return is due, you still must file your return on or before the due date.


What if I need help?

If you have questions or need help, call us weekdays between 8:00 a.m. and 4:30 p.m. at **217 782-6045** or visit our web site at tax.illinois.gov.

How do I contact the Dry Cleaning Council?

DRYCLEANER ENVIRONMENTAL RESPONSE TRUST FUND OF ILLINOIS
PO BOX 480
BENSONVILLE IL 60106-0480
1 800 765-4041

Mail your completed Form DS-1 to us

 DRY CLEANING SOLVENT TAX
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19019
SPRINGFIELD IL 62794-9019

DS-1 back (R-04/10)

Step-by-Step Instructions

If you are a

- **supplier of dry cleaning solvents**, complete Steps 1, 2, 4, & 5. You must also complete and attach Form DS-7, Schedule A.
- **dry-cleaning facility operator** and purchased dry-cleaning solvents from an unregistered out-of-state supplier, complete Steps 1, 3, 4, and 5.

Step 2: Figure your tax on sales of dry cleaning solvents

Line 6a - Total gallons of chlorine-based solvents you sold during the quarter for which you are filing this return.

Line 6b - Total gallons of chlorine-based solvents you sold to facilities identified in "What sales are exempt from the Dry-Cleaning Solvent Tax?" during the quarter for which you are filing this return.

Line 7a - Total gallons of petroleum-based solvents you sold during the quarter for which you are filing this return.

Line 7b - Total gallons of petroleum-based solvents you sold to facilities identified in "What sales are exempt from the Dry-Cleaning Solvent Tax?" during the quarter for which you are filing this return.

Line 8a - Total gallons of green solvents you sold **not** for use in a virgin facility during the quarter for which you are filing this return.

Line 8b - Total gallons of green solvents you sold **not** for use in facilities identified in "What sales are exempt from the Dry-Cleaning Solvent Tax?" during the quarter for which you are filing this return.

Line 9a - Total gallons of green solvents you sold for use in a virgin facility during the quarter for which you are filing this return.

Line 9b - Total gallons of green solvents you sold for use in a virgin facility identified in "What sales are exempt from the Dry-Cleaning Solvent Tax?" during the quarter for which you are filing this return.

Step 3: Figure your tax on purchases of dry cleaning solvents

Line 10 - Total gallons of chlorine-based solvents you purchased from an unregistered out-of-state supplier during the quarter for which you are filing this return.

Line 12 - Total gallons of petroleum-based solvents you purchased from an unregistered out-of-state supplier during the quarter for which you are filing this return.

Line 14 - Total gallons of green solvents purchased, during the quarter for which you are filing this return, from an unregistered out-of-state supplier that are **not** for use in a virgin facility.

Line 16 - Total gallons of green solvents purchased, during the quarter for which you are filing this return, from an unregistered out-of-state supplier for use in a virgin facility.

Step 4: Figure the amount you owe

Line 18 - Add Lines 6d, 7d, 8d, 9d, 11, 13, 15, and 17. This is your tax.

Line 19 - Figure your discount. If you file your return and pay the tax on or before the due date, you may claim a discount. The discount is 1.75 percent (.0175) of the tax due shown on Line 18 **or** \$5 per calendar year, whichever is greater.

Note: If you claim a discount and file late, pay late, or you do not provide the information requested on Forms DS-1, DS-7, or DS-8, your discount will be disallowed.

Line 20 - Subtract Line 19 from Line 18. This is your total tax due.

Line 21 - If we issued you a credit, tell us the amount you wish to apply towards your balance due.

Line 22 - Subtract Line 21 from Line 20. This is your total payment due. Make your check payable to "**Illinois Department of Revenue.**"

