



RMFT-5-US-X Amended Return/Claim for Credit
Underground Storage Tank Tax and Environmental Impact Fee

Do not write above this line.

Step 1: Identify yourself

Name \_\_\_\_\_

Original reporting period \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_
Month Year

Address \_\_\_\_\_
Number and street

Receiver license number R \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Telephone no. (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

Note: All calculations of tax are based on gallon measurements (i.e., a liquid gallon, a gasoline gallon equivalent, or a diesel gallon equivalent). For more information, see instructions for each column.

Step 2: Figure your total gallonage for the month

As originally reported or adjusted

Corrected amounts

Column 1 Gasoline and special fuel

Column 2 Other fuels

Column 1 Gasoline and special fuel

Column 2 Other fuels

- 1 Enter your actual (stick) inventory at the beginning of the month. This amount must agree with closing inventory of preceding month's return.
2 Enter the number of invoiced gallons produced, acquired, received or transported into Illinois during the month
a Tax/fee-free invoiced gallons (Sch. A, SA, or DA, Column 1; Sch. LA, Column 2)
b Tax/fee-paid invoiced gallons (Schedule E, SE, or LE (dyed diesel fuel), Column 1; other fuels, Sch. LE, Column 2)
3 Add Lines 1 through 2b and enter the result in Line 3. Remember to do calculations within each column.
4 Enter your actual (stick) inventory at the end of the month.
5 Subtract Line 4 from Line 3 and enter the result on Line 5.

Table with 4 columns: Line number, Column 1, Column 2, and a blank column for corrected amounts. Rows 1-5.

Step 3: Figure your nontaxable gallonage

- 6 Enter the number of gallons sold exempt in Illinois
a to railroads for direct rail operation (Schedule LB)
b to qualified air carriers (Schedule LB, kerosene, Column 1; other fuels, Column 2)
c to qualified ships, barges, and vessels (Schedule LB)
7 Enter the number of gallons sold and delivered outside of Illinois (Schedule C, SC, DC, Column 1; Schedule LC, Column 2)
8 Enter the number of gallons sold and distributed tax/fee-free to licensed receivers (Schedule D, SD, or DD, Column 1; Schedule LD, Column 2)
9 Enter the number of gallons of your loss due to temperature variation or evaporation or your gain due to temperature variation. Complete Line 9a or 9b per column.
a Loss. The amount of losses you claim are limited. See instructions.
b Gain.
10 Add Lines 6a through 9b and enter the result on Line 10. This is your total nontaxable gallonage.

Table with 4 columns: Line number, Column 1, Column 2, and a blank column for corrected amounts. Rows 6-10.

Step 4: Figure your gross non-aviation taxable gallonage

- 11 Subtract Line 10 from Line 5 and enter the result on Line 11.
12 Enter the number of gallons of aviation gas and jet fuel sold to non-exempt air carriers from Schedule LB.
13 Enter the number of gallons of aviation gas and jet fuel sold for purposes other than use in aircraft from Schedule LB.
14 Add Lines 12 and 13 and enter the result on Line 14. This is your total non-exempt aviation fuel gallonage.
15 Subtract Line 14 from Line 11 and enter the result on Line 15. This is your non-aviation gross taxable gallons.

Table with 4 columns: Line number, Column 1, Column 2, and a blank column for corrected amounts. Rows 11-15.

This form is authorized as outlined by the Motor Fuel Tax Law. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty.

	As originally reported or adjusted		Corrected amounts	
	Column 1 Gasoline and special fuel	Column 2 Other fuels	Column 1 Gasoline and special fuel	Column 2 Other fuels
<b>Step 5: Figure your non-aviation net taxable gallonage</b>				
16 Enter the number of non-aviation gallons on which the tax/fee was paid at the time of purchase.	16 _____	_____	_____	_____
17 Subtract Line 16 from Line 15 and enter the result on Line 17.	17 _____	_____	_____	_____
18 Add Line 17, Column 1 and Line 17, Column 2. This is your non-aviation net taxable gallonage.	18 _____	_____	_____	_____

<b>Step 6: Figure your non-aviation tax and fee</b>				
19 Figure your gross non-aviation tax and fee due. Enter the amount from Line 18 on the line provided below and multiply by the tax and fee rates provided.				
a For underground storage tank tax: _____ X 0.003. <small>Line 18, Col. 2</small>	19a \$ _____		\$ _____	
b For environmental impact fee: _____ X 0.008. <small>Line 18, Col. 2</small>	19b \$ _____		\$ _____	
c Add Lines 19a and 19b. This is your non-aviation gross tax and fee due.	19c \$ _____		\$ _____	
20 If you originally filed and paid your tax and fee due on time, figure your collection discount. See instructions.	20 \$ _____		\$ _____	
21 Subtract Line 20 from Line 19c and enter the result on Line 21. This is your <b>non-aviation tax and fee due</b> .	21 \$ _____		\$ _____	

<b>Step 7: Figure your aviation fuel tax and fee</b>				
22 Enter the total non-exempt aviation fuel gallonage from Line 14.	22 _____		_____	
23 Enter the number of gallons of aviation fuel produced, acquired, or transported into Illinois on which the tax/fee was paid at the time of purchase.	23 _____		_____	
24 Subtract Line 23 from Line 22 and enter the result on Line 24. This is your gross taxable gallons of aviation fuel.	24 _____		_____	
25 Figure your gross tax and fee due. Enter the amount from Line 24 on the line provided below and multiply by the tax and fee rates provided.				
a For underground storage tank tax: _____ X 0.003. <small>Line 24, Col. 2</small>	25a \$ _____		\$ _____	
b For environmental impact fee: _____ X 0.008. <small>Line 24, Col. 2</small>	25b \$ _____		\$ _____	
c Add Lines 25a and 25b. This is your gross aviation fuel tax and fee due.	25c \$ _____		\$ _____	
26 If you originally filed and paid your tax and fee due on time, figure your collection discount. See instructions.	26 \$ _____		\$ _____	
27 Subtract Line 26 from Line 25c and enter the result on Line 27. This is your <b>aviation fuel tax and fee due</b> .	27 \$ _____		\$ _____	

<b>Step 8: Figure the amount you owe</b>				
28 Add Lines 21 and 27 and enter the result on Line 28. This is your total <b>tax and fee due</b> .	28 \$ _____		\$ _____	
29 Enter the amount of credit you wish to apply. (See instructions.)	29 \$ _____		\$ _____	
30 Subtract Line 29 from Line 28 and enter the result on Line 30. This is the tax/fee due.	30 \$ _____		\$ _____	
31 Total amount paid to date for this reporting period.	31 \$ _____			
32 If Corrected Amounts Column, Line 30 is greater than Line 31, subtract Line 31 from Line 30. This is the <b>amount you owe</b> .	32 \$ _____			
33 If Corrected Amounts Column, Line 30 is less than Line 31, subtract Line 30 from Line 31. If you are claiming a credit, you must complete Step 10.	33 \$ _____			

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### Step 9: Sign and date your amended return

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.

\_\_\_\_\_  
Signature of person, other than taxpayer, who prepared this return

\_\_\_\_\_  
Date

\_\_\_\_\_  
Taxpayer's name

\_\_\_\_\_  
Preparer's phone number

\_\_\_\_\_  
Signature and title of taxpayer

\_\_\_\_\_  
Date

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### Step 10: Complete your claim for credit

**Complete Lines 34 through 36 if you are claiming a credit.**

**34** Explain below why the amount for which you are filing this claim is alleged to be a mistake of fact or an error in law. Attach additional sheets, if necessary.

**35** Are you a party to any civil suits involving the above amounts? \_\_\_\_ yes \_\_\_\_ no

If "yes", what is the name of the suit? \_\_\_\_\_

**36** Sign below.

\_\_\_\_\_  
Signature of claimant

\_\_\_\_\_  
Title (State whether owner, partner, officer, or authorized agent)

Mail this return and payment to:

ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19467  
SPRINGFIELD IL 62794-9467