



# Form RMFT-144 Instructions

## General Information

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### What are alternative fuels?

Alternative fuels include propane, compressed natural gas, ethanol, alcohol, liquefied natural gas, biodiesel, or any motor fuel other than gasoline or diesel fuel.

### Who must file Form RMFT-144?

You must file Form RMFT-144, Alternative Fuels Return, if you

- produce biodiesel fuel or blend diesel with any agent to make a biodiesel blend for your own use in operating motor vehicles on Illinois public highways or recreational-type watercraft on Illinois waters; or
- are not licensed as a distributor and you purchase or sell tax-free alternative fuels (such as CNG, LP, LNG, etc.) that are used to propel motor vehicles on public highways.

**Note:** Do **not** report any sale of biodiesel on Form RMFT-144. Call **217 782-2291** for instructions if you made any sale of biodiesel fuel or biodiesel blends. Form RMFT-144 is limited to use only by persons who produce biodiesel fuel and biodiesel blends exclusively for personal use and not for resale. You do not have to file and pay tax if you obtained LP gas tax-free under an official certificate of exemption.

### When is Form RMFT-144 due?

For biodiesel, the number of biodiesel fuel gallons you use, produce or blend per year determines when you must file Form RMFT-144.

- **5,000 or more gallons**, you are a monthly filer and your return is due on or before the twentieth day of each month for the previous month's activity.
- **Less than 5,000 gallons**, you are an annual filer and your return is due on or before January twentieth for the previous calendar year.

For all other alternative fuels, you must file Form RMFT-144, any supporting documentation, and payment for the tax you owe on or before the twentieth day of each month for the previous month's activity.

### What do I need to attach to Form RMFT-144?

Attach invoices for the diesel fuel you purchased for blending purposes and on which you paid the Illinois Motor Fuel Tax.

### Where do I send my completed Form RMFT-144?

Mail your completed return and payment to:

**MOTOR FUEL TAX  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19019  
SPRINGFIELD IL 62794-9019**

You can also file your Form RMFT-144 and pay any tax liability online with MyTax Illinois, our free online account management program for taxpayers. Visit our website at [tax.illinois.gov](http://tax.illinois.gov) for more information.

If you have questions, write us at the address above or call weekdays between 8:00 a.m. and 4:30 p.m. at **217 782-2291**.

### What records must I keep?

You are required to keep records and books showing all purchases, receipts, losses through any cause, sales, distribution, and use of motor fuel.

### What if I fail to comply?

You owe a **late-payment penalty** if you do not pay the tax you owe by the date the tax is due, and a **bad check penalty** if your remittance is not honored by your financial institution. Interest is calculated on tax from the day after the original due date of your return through the date you pay the tax. We will bill you for penalties and interest. For more information about penalties and interest, see Publication 103, Penalties and Interest for Illinois Taxes. For a copy of this publication, visit our website at [tax.illinois.gov](http://tax.illinois.gov).

**We will bill you for any penalty and interest amounts owed.**

## Definitions

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**Biodiesel:** A renewable diesel fuel derived from biomass intended for use in diesel engines.

**Biodiesel blends:** A blend of biodiesel with petroleum-based diesel fuel in which the resultant product contains no less than 1 percent, and no more than 99 percent biodiesel (*i.e.*, a B20 blend is 20 percent biodiesel and 80 percent petro-diesel).

**Biomass:** Non-fossil, organic materials with an intrinsic chemical energy content. "Biomass" includes, but is not limited to, soybean oil, other vegetable oils, and ethanol.

**Blending:** The mixing together by any process, of any product with other products, regardless of the original character of the products so blended, provided the resultant product so obtained is suitable or practicable for use as a motor fuel.

**Diesel fuel:** Any product intended for use or offered for sale as a fuel for engines in which the fuel is injected into the combustion chamber and ignited by pressure without electric spark.

**Diesel Gallon Equivalent (DGE):** An amount of liquefied natural gas or propane that has the equivalent energy content of a gallon of diesel fuel, defined as 6.06 pounds of liquefied natural gas or 6.41 pounds of propane.

**Gallon:** In addition to its ordinary meaning, its equivalent in a capacity of measurement of substance in a gaseous state. For liquefied natural gas or propane used as motor fuel, "gallon" means a diesel gallon equivalent (DGE). For compressed natural gas used as motor fuel, "gallon" means a gasoline gallon equivalent (GGE).

**Gasoline Gallon Equivalent (GGE):** An amount of compressed natural gas that has the equivalent energy content of a gallon of gasoline, defined as 5.66 pounds of compressed natural gas.

**Motor fuel:** All volatile and inflammable liquids produced, blended or compounded for the purpose of, or which are suitable or practicable for, operating motor vehicles.

**Private biodiesel fuel producer:** A person whose only activities with respect to motor fuel are the conversion of any biomass materials into biodiesel fuel, which is produced exclusively for personal use and not for sale, or the blending of biodiesel fuel resulting in biodiesel blends, which is produced exclusively for personal use and not for sale.

**Sale:** In addition to its ordinary meaning, any exchange, gift or other disposition. In every case where motor fuel is exchanged, given or otherwise disposed of, it shall be deemed to have been sold.

## **Specific Instructions**

### **Step 1: Figure your tax**

**Line 1** - Complete all applicable rows of the table. To figure the amount of tax due, multiply the number of gallons by the tax rate. Add the amounts in the tax due column (a-h) to determine the total tax and enter that amount on Line 1.

- LP - Propane used as motor fuel shall be sold in actual measured gallon volumetric units, which shall then be multiplied by 0.651 to determine the diesel gallon equivalents that are subject to tax.
- CNG - To convert pounds to gasoline gallon equivalents, multiply pounds by 0.176.
- LNG - To convert pounds to diesel gallon equivalents, multiply pounds by 0.165.
- If you have a fuel type not listed, use rows f-h.

**Line 2** - Enter the total amount of Illinois Motor Fuel Tax paid for diesel gallons purchased for blending. You must attach invoices as supporting documentation.

**Line 3** - Subtract Line 2 from Line 1. This is your tax.

**Line 4** - Enter the total credit you would like to apply on Line 4.

Keep in your records the **original** credit memorandum we issued to you.

**Line 5** - Subtract Line 4 from Line 3. This is the amount of tax you owe. If you do not pay the tax you owe by the due date, you will owe penalty and interest. We will bill you for penalties and interest.

### **Step 2: Sign below**

We cannot process this form until it is signed by the taxpayer or another person authorized to sign the return.