



General Information

Who must file this return?

If you are a licensed distributor or licensed supplier who sells or uses motor fuel for any purpose, you must file this return.

When are the return, schedules, and payment due?

Your return is due on or before the 20th day of each month for the previous month's activity. You must file a return by this due date even if you have no transactions during the reporting period. Supporting schedules, documents, and payment must accompany the return.

Note: If the due date falls on a weekend or holiday, your payment is due the next business day.

How do I file my return?

For all reporting periods December 2015 and after, you must electronically file your return and pay tax using MyTax Illinois, available on our website at tax.illinois.gov. When you file your return electronically, your schedules also must be filed with your return in MyTax Illinois. You have two options to file your schedules within MyTax Illinois:

- import the electronic file of your schedules into MyTax Illinois, or
- manually enter the information onto the schedules in MyTax Illinois.

Note: Returns that are required to be filed electronically but are filed with the Department using another format will be treated as non-filed returns. We also will disallow your collection discount.

What if I have additional questions or need more information?

Write to us at the address above or call us at our Springfield office weekdays between 8:00 a.m. and 4:30 p.m. at **217 782-2291** or visit our website at tax.illinois.gov.

What records must I keep?

You are required by law to keep books and records showing all purchases, receipts, sales, distributions, and use of motor fuel.

What if I do not comply?

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 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, available on our website at tax.illinois.gov.

If you do not file a return, we may also revoke your license.

Specific Instructions

How do I convert liters to gallons?

You must report your motor fuel in gallons. Gallons should be rounded to the nearest whole gallon. Convert liters to gallons by multiplying liters by .2641721.

What is the difference between dyed diesel fuel and special fuel?

Dyed diesel fuel is any special fuel that has **dye added** per Section 4d of the Motor Fuel Tax Law.

If you are a **licensed distributor**, complete Columns 1, 2, and 3. If you are a **licensed supplier**, complete Columns 2 and 3 only.

Line 2a - Enter the grand total of invoiced gallons from Schedule A, Form RMFT-6, on Line 2a, Column 1. Enter the grand total of invoiced gallons from Schedule SA, Form RMFT-6-SF, on Line 2a, Column 2. Enter the grand total of invoiced gallons from Schedule DA, Form RMFT-6-DF, on Line 2a, Column 3.

Line 2b - Enter the grand total of invoiced gallons from Schedule E, Form RMFT-10, on Line 2b, Column 1. Enter the grand total of invoiced gallons from Schedule SE, Form RMFT-10-SF, on Line 2b, Column 2. If an amount needs to be reported on Line 2b, Column 3, contact us at 217 782-2291 for more information.

Line 2c - Enter the grand total of gallons of alcohol or CNG from Schedule GA-1, Form RMFT-112, on Line 2c, Column 1. Enter the grand total of gallons of LP gas, LNG, or 1-K kerosene from Schedule GA-1, Form RMFT-112, on Line 2c, Column 2.

Line 6 - Enter the grand total of invoiced gallons from Schedule B, Form RMFT-7, on Line 6, Column 1. Enter the grand total of invoiced gallons from Schedule SB, Form RMFT-7-SF, on Line 6, Column 2. Enter the grand total of invoiced gallons from Schedule DB, Form RMFT-7-DF, on Line 6, Column 3.

Line 7 - Enter the grand total of invoiced gallons from Schedule C, Form RMFT-8, on Line 7, Column 1. Enter the grand total of invoiced gallons from Schedule SC, Form RMFT-8-SF, on Line 7, Column 2. Enter the grand total of invoiced gallons from Schedule DC, Form RMFT-8-DF, on Line 7, Column 3.

Line 8a - Enter the grand total of invoiced gallons from Schedule D, Form RMFT-32, on Line 8a, Column 1. Enter the grand total of invoiced gallons from Schedule SD, Form RMFT-32-SF, on Line 8a, Column 2. Enter the grand total of invoiced gallons from Schedule DD, Form RMFT-32-DF, on Line 8a, Column 3.

Line 8b - Enter the grand total of invoiced gallons from Schedule DD-1, Form RMFT-33-DF, on Line 8b, Column 3.

Line 8c - Enter the number of gallons of dyed diesel you **used** for nonhighway purposes. Do **not** include your sales of dyed diesel fuel.

Line 9 - Enter the grand total of invoiced gallons from Schedule F, Form RMFT-12, on Line 9 in Column 1, 2, or 3, as applicable.

Form RMFT-5 Instructions

Specific Instructions

Line 10 - This is the balancing figure on your motor fuel tax accounting and should, if all other figures are correct, represent your gallonage adjustment due to temperature variation or evaporation. Enter any loss in Line 10a, or enter any gain in Line 10b.

Line 10a: The loss amount you may claim on Line 10a is limited. The limit is figured based on returns filed for the liability periods of January through June and separately for July through December of each year. The net loss is limited to 1 percent of the total gallons in storage at the beginning of each six-month period, plus the receipts of gallonage for each six month period, minus the amount of storage at the end of each six month period. **Any loss exceeding the 1 percent limit is subject to the Motor Fuel Tax.**

Line 11 - Add Lines 6 through 10b. **Note:** Line 10b is a negative field.

Line 13 - Enter the number of gallons you sold or distributed that were subject to the motor fuel tax. Do not include the gallons you used. If you do not list sales on this line, you **cannot** receive a collection discount. (See instructions for Line 20.)

Line 14 - Enter the number of gallons you used for operating motor vehicles on public highways and for recreational-type watercraft on waters of Illinois. You must report these gallons separately from the gallons you distributed. If you do not make this distinction, your collection discount may be disallowed. Complete Columns 1 and 2.

Line 15 - Enter the gallons you used for nontaxable (nonhighway) purposes. Complete Columns 1 and 2. The tax paid on this gallonage **may** be credited or refunded to you. You must file Form RMFT-11-A, Illinois Motor Fuel Tax Refund Claim, before a credit or refund can be issued to you. Form RMFT-11-A must be filed within one year of the date on which you paid the tax.

Specific Instructions

Line 17 - Enter the number of gallons from Schedule E, Form RMFT-10, on Line 17, Column 1. Enter the number of gallons of special fuel (including 1-K kerosene) from Schedule SE, Form RMFT-10-SF, on Line 17, Column 2.

Line 19 - Follow the instructions on the form. The amounts that you enter on Line 19 will be zero or greater.

Line 20 - If you file your return and pay your tax and fee in full on time, you are allowed a collection discount. The collection discount is 1.75 percent (.0175) of the tax on the number of gallons you sold and distributed for taxable purposes (Line 13) less the number of gallons on which tax was paid at the time of purchase (Line 17). If this amount is negative, enter zero in the appropriate column on Line 20.

Line 21 - Follow the instructions on the form. The amounts that you enter on Line 21 will be zero or greater.

Line 22 - This is your tax due. This amount will be zero or greater.

Line 23 - If you have a credit memorandum and you wish to use it toward what you owe, enter the amount of credit you wish to apply.

Line 24 - Follow the instructions on the form. This is the amount of tax that must be paid in full.

If you do not file a processable return or pay the tax you owe by the due date, you will owe penalty and interest. We will bill you for penalties and interest. For more information, see Publication 103 available on our website at tax.illinois.gov.