

**Do not file this return on
paper.**

**Illinois law requires
Form RMFT-5-US to be
submitted electronically.**

**Use MyTax Illinois,
available at
mytax.illinois.gov, to file
your return.**



Do not write above this line.

Step 1: Identify yourself

Name _____

Reporting period ___/___/___
Month Year

Address _____
Number and street

Receiver license number R _____

City _____ State _____ ZIP _____

Telephone number (____) _____ - _____

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.

Column 1
Gasoline and
special fuel

Column 2
Other fuels

Step 2: Figure your total gallonage for the month

- 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 (Schedule A, SA, or DA, Column 1; Schedule LA, Column 2)
b Tax/fee-paid invoiced gallons(Schedule E, SE, or LE (dyed diesel), Column 1; other fuel, Schedule LE, Column 2)
3 Add Lines 1 through 2b and enter the result on 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. This is your total gallonage for the month.

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 fuel, 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, or LC)
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.

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.

Step 5: Figure your non-aviation net taxable gallonage

- 16 Enter the number of non-aviation gallons on which the tax/fee was paid at the time of purchase.
17 Subtract Line 16 from Line 15 and enter the result on Line 17. This is your non-aviation net taxable gallonage by fuel type.
18 Add Line 17, Column 1 and Line 17, Column 2 and enter the result on Line 18. This is your non-aviation net taxable gallonage.

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.

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Step 6: Figure your non-aviation tax and fee

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: $\frac{\text{Line 18}}{\text{Line 18}} \times 0.003$. **19a** \$ _____

b For environmental impact fee: $\frac{\text{Line 18}}{\text{Line 18}} \times 0.008$. **19b** \$ _____

c Add Lines 19a and 19b. This is your gross non-aviation tax and fee due. **19c** \$ _____

20 If you are filing this return on time and paying your tax and fee due in full, figure your 1.75% collection discount. Multiply Line 19c by 0.0175. **20** \$ _____

21 Subtract Line 20 from Line 19c and enter the result on Line 21. This is your **non-aviation tax and fee due**. **21** \$ _____

Step 7: Figure your aviation fuel tax and fee

22 Enter total non-exempt aviation fuel gallonage from Line 14, Column 2. **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 aviation fuel 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: $\frac{\text{Line 24}}{\text{Line 24}} \times 0.003$. **25a** \$ _____

b For environmental impact fee: $\frac{\text{Line 24}}{\text{Line 24}} \times 0.008$. **25b** \$ _____

c Add Lines 25a and 25b. This is your gross aviation fuel tax and fee due. **25c** \$ _____

26 If you are filing this return on time and paying your tax and fee due in full, figure your 1.75% collection discount. Multiply Line 25c by 0.0175. **26** \$ _____

27 Subtract Line 26 from Line 25c and enter the result on Line 27. This is your **aviation fuel tax and fee due**. **27** \$ _____

Step 8: Figure the amount you owe

28 Add Lines 21 and 27 and enter the result on Line 28. This is your total **tax and fee due**. **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 **amount you owe**. **30** \$ _____

Step 9: Sign and date your 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