



Illinois Department of Revenue
RMFT-5 Motor Fuel

Distributor/Supplier Tax Return

REV 01
 E S ___/___/___
 NS DP CA

Do not write above this line.

Step 1: Identify yourself

Name _____

Address _____
Number and street

City _____ State _____ ZIP _____

Telephone number (____) _____ - _____

Reporting period ____/____/____
Month Year

Distributor license number **D** _____ - _____

OR

Supplier license number **S** _____ - _____

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 Tax Rate **Column 2** Diesel Fuel Tax Rate **Column 3** Dyed diesel fuel

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.	1	_____	_____	_____
2 Enter the number of gallons				
a produced, acquired, received, or transported into Illinois tax-free (Schedule A, SA, or DA)	2a	_____	_____	_____
b produced, acquired, received, or transported into Illinois tax-paid (Schedule E or SE)	2b	_____	_____	_____
c of combustible gases/1-K kerosene/alcohol sold for highway use (Schedule GA-1)	2c	_____	_____	//////
3 Add Lines 1 through 2c. Remember to do calculations within each column.	3	_____	_____	_____
4 Enter your actual (stick) inventory at the end of the month.	4	_____	_____	_____
5 Subtract Line 4 from Line 3. This is your net gallonage for the month. You must account for your nontaxable and taxable gallonage within Step 3 and Step 4.	5	_____	_____	_____

Step 3: Figure your nontaxable gallonage

6 Enter the number of gallons sold to the federal government, <i>etc.</i> (Schedule B, SB, or DB)	6	_____	_____	_____
7 Enter the number of gallons exported from Illinois (Schedule C, SC, or DC)	7	_____	_____	_____
8 Enter the number of gallons				
a sold and distributed tax-free to a licensed distributor or supplier (Schedule D, SD, or DD)	8a	_____	_____	_____
b sold and distributed tax-free to other than a licensed distributor or supplier (Schedule DD-1)	8b	//////	//////	_____
c of dyed diesel fuel you used for nonhighway purposes	8c	//////	//////	_____
9 Enter the number of gallons lost due to fire, leakage, spillage, <i>etc.</i> (Schedule F)	9	_____	_____	_____
10 Enter the number of gallons of your loss due to temperature variation or evaporation or your gain due to temperature variation. Complete Line 10a or 10b per column.				
a Loss. The amount of losses you claim are limited. See instructions.	10a	_____	_____	_____
b Gain.	10b	(_____)	(_____)	(_____)
11 Add Lines 6 through 10b. This is your total nontaxable gallonage.	11	_____	_____	_____
12 Subtract Line 11 from Line 5. The amount in Column 3 should be zero.	12	_____	_____	_____

Step 4: Figure your gross taxable gallonage

13 Enter the number of gallons sold and distributed for all other purposes.	13	_____	_____	//////
14 Enter the number of gallons you used for operating motor vehicles on public highways or for operating recreational-type watercraft on waters of Illinois.	14	_____	_____	//////
15 Enter the number of gallons you used for nontaxable (nonhighway) purposes.	15	_____	_____	//////
16 Add Lines 13, 14, and 15. This is your gross taxable gallonage. This amount must agree with Line 12.	16	_____	_____	//////

Step 5: Figure your net taxable gallonage

17 Enter the number of gallons on which tax was paid at the time of purchase. (Schedule E or SE)	17	_____	_____	//////
18 Subtract Line 17 from Line 16. This is your net taxable gallonage.	18	_____	_____	//////

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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Follow our instructions for **each** column.

Column 1	Column 2	Column 3
Gasoline Tax Rate	Diesel Fuel Tax Rate	Dyed diesel fuel

Step 6: Figure your tax

19 Figure your gross tax due. If the amount on Line 18 is greater than zero, enter the amount from Line 18 on the line provided below and multiply by the tax rate provided. Otherwise, enter "0" on Lines 19 - 21 within the column.

a _____ X 0.19. Enter the result on Line 19, Column 1.
Column 1, Line 18

b _____ X 0.215. Enter the result on Line 19, Column 2. **19** \$ _____ \$ _____ ////////////////////
Column 2, Line 18

20 If you are filing this return on time and paying your tax due in full, figure your 1.75% collection discount. If Line 19 is greater than zero, subtract Line 17 from Line 13. If the difference is zero or less, enter "0" on Line 20 within the appropriate column. Otherwise, enter the difference on the line provided below and complete the formula.

a _____ X 0.19 X 0.0175. Enter the result on Line 20, Column 1.
Col. 1, Line 13 - Line 17

b _____ X 0.215 X 0.0175. Enter the result on Line 20, Column 2. **20** \$ _____ \$ _____ ////////////////////
Col. 2, Line 13 - Line 17

21 Subtract Line 20 from Line 19. This is your net tax due by fuel type. **21** \$ _____ \$ _____ ////////////////////

22 Add Column 1, Line 21 and Column 2, Line 21. This is your **tax due**. **22** \$ _____

Step 7: Figure the amount you owe

23 Enter the amount of credit you wish to apply. (See instructions.) **23** \$ _____

24 Subtract Line 23 from Line 22 and enter the result on Line 24. This is the **amount you owe**.
Make your check payable to "Illinois Department of Revenue." **24** \$ _____

Step 8: 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

Mail this return and payment to: Illinois Department of Revenue, PO Box 19019, Springfield, IL 62794-9019