



CMFT-1 Instructions

General Information

Who must file Form CMFT-1?

You must file a Form CMFT-1, County Motor Fuel Tax Return, if you made retail sales of motor fuel within DuPage, Kane, McHenry, or Will County.

Note: County Motor Fuel Tax is effective for retail locations in Will County for reporting periods on or after February 2020.

When must I file my return?

You must file this return, along with any payment you owe, on or before the 20th day of the month following the end of the liability period. Your reporting period is the same as the period for filing your Form ST-1.

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

Can I file this return and pay the tax due electronically?

Yes, you can use MyTax Illinois at mytax.illinois.gov to file your Form CMFT-1. MyTax Illinois also allows for electronic payment of any tax due.

What if I have multiple locations?

If you make retail sales of motor fuel from more than one location within DuPage, Kane, McHenry, or Will County, you must also complete and attach Form CMFT-2, Multiple Site Form, to your Form CMFT-1.

MyTax Illinois allows users to calculate their tax due for each location on Form CMFT-2 and combine their liability on a single Form CMFT-1.

What if I need to add or remove one of my locations?

MyTax Illinois allows users to add or remove their locations.

Note: To add or remove locations for County Motor Fuel Tax using MyTax Illinois, you must use the Maintain Locations link in your Sales and Use Tax (ST-1) account in MyTax Illinois.

You also can contact us by calling **217 785-3707** or writing us at:

**CENTRAL REGISTRATION DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19030
SPRINGFIELD IL 62794-9030**

It is important to keep your registration information updated so your returns will include the correct tax rates.

What if I need help?

If you need help, call us at **1 800 732-8866** or **217 782-3336**, call our TDD-telecommunications device for the deaf at **1 800 544-5304**, or visit our website at tax.illinois.gov.

Specific Instructions

Note: When completing this form, round to the nearest whole number by dropping decimal amounts less than .50 and increasing decimal amounts of .50 or more to the next highest whole number.

Step 1: Figure your taxable gallons

Line 1

Enter the total number of gallons of motor fuel you sold at retail within DuPage, Kane, McHenry, and Will Counties.

Line 3

Enter your total deductible gallons from Lines 2a and 2b. The amount of deductible gallons on Line 3 cannot be more than the total gallons you entered on Line 1. If it is, you must instead file a claim for credit on Form CMFT-1-X, Amended County Motor Fuel Tax Return, for the month you originally reported the sale.

Step 2: Figure your net tax and discount

If you report for multiple locations, you must use Form CMFT-2, Multiple Site Form. See the instructions for Form CMFT-2 for how to complete Step 2 of Form CMFT-1 with your combined totals.

Line 5a Enter the taxable gallons sold subject to the County Motor Fuel Tax.

Line 5b

Multiply Line 5a by the applicable rate and enter the result in Line 5b. Tax rates are available in the Tax Rate Database on our website at tax.illinois.gov.

Line 6a

Enter on this line **only** the gallons sold subject to the County Motor Fuel Tax at rates different from the rate in Line 5a. If you need instructions on how to report receipts from current sales that you believe are taxable at a different rate, call us at one of the numbers listed under "What if I need help?" in the general information section above.

Line 6b

Multiply Line 6a by the applicable prior tax rate and enter the result in Line 6b.

Line 8

If you are entitled to a discount, the discount amount is 1.75% of your tax due.

Line 10

If you collected more tax than is due, enter your total excess tax collected.

Step 3: Figure your payment due

Line 12

If we have notified you that you have credit and you wish to use it towards what you owe, enter the amount you are using.

Line 13

Subtract Line 12 from Line 11. Enter the result on Line 13. This is the amount due.

Step 4: Sign below

An owner, partner, officer, or authorized agent of the business must sign the return.

Penalty and Interest Information

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 amount you owe by the original due date of the return, a **bad check penalty** if your remittance is not honored by your financial institution, and a **cost of collection fee** if you do not pay the amount you owe within 30 days after a bill has been issued. We will bill you for any amounts owed. For more information, see Publication 103, Penalties and Interest for Illinois Taxes, which is available on our website at tax.illinois.gov.