



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 sites?

If you make retail sales of motor fuel from more than one site 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 site locations?

MyTax Illinois allows users to add or remove their site locations.

Note: To add or remove site 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

Line 5

Multiply Line 4 by the tax rate. Tax rates are available in the Tax Rate Database on the Department's website at tax.illinois.gov.

If you have more than one site, you will need to complete Form CMFT-2 before completing Form CMFT-1. See the instructions for Form CMFT-2 for how to complete Step 2 of Form CMFT-1 with your combined totals.

Line 6

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

Line 8

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

Step 3: Figure your payment due

Line 10

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 on Line 10.

Line 11

Subtract Line 10 from Line 9. Enter the result on Line 11. 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.