

Illinois Department of Revenue  
Regulations

**Title 86 Part 500 Section 500.270 Receivers' Claims for Credit**

**TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 500  
MOTOR FUEL TAX**

**Section 500.270 Receivers' Claims for Credit**

*Any receiver who has paid the tax imposed by Section 2a of the Motor Fuel Tax Law (either directly to the Department or to another licensed receiver) upon fuel exported or sold under the exemptions provided in Section 2a may file a claim for credit to recover the amount so paid. Such claims shall be made to the Department, duly verified by the claimant (or by the claimant's legal representative if the claimant has died or become a person under legal disability), upon forms prescribed by the Department. The claim shall state such facts relating to the purchase, importation, manufacture, production, export, or sale of the fuel by the claimant as the Department may deem necessary together with such other information as the Department may reasonably require. The Department may make such investigation of the correctness of the facts stated in such claims as it deems necessary. When the Department approves a claim, the Department shall issue a credit memorandum to the receiver who made the payment for which the credit is being given or, if the receiver has died or become incompetent, to such receiver's legal representative. The amount of such credit memorandum shall be credited against any tax due or to become due under this Act from the receiver who made the payment for which credit has been given. (Section 13a.8 of the Law) Claims filed under this Section for overpayment of the tax imposed by Section 2a of the Law approved by the Department shall bear interest at the rate and in the manner set by the Uniform Penalty and Interest Act. On and after January 1, 2016, claims are required to be filed electronically in accordance with 86 Ill. Adm. Code 760 only for periods for which an original return is required to be filed electronically. All other claims must be filed on paper forms.*

(Source: Amended at 39 Ill. Reg. 14728, effective October 23, 2015)