



## General Instructions

### Who must file Form MFUT-15?

You must file Form MFUT-15 each quarter if you are an Illinois-based motor carrier licensed under the International Fuel Tax Agreement (IFTA). You must report the operations of all qualified vehicles within your fleet.

### When is Form MFUT-15 due?

Form MFUT-15 is due on or before the last day of the month following the quarter covered by the return.

Reporting Quarter	Due Date
January-March	April 30
April-June	July 31
July-September	October 31
October-December	January 31

**Note:** If the due date falls on a weekend or legal state holiday, the return is due on the next business day.

You must file your MFUT-15 Return electronically using [MyTax Illinois](http://MyTax Illinois) at [mytax.illinois.gov](http://mytax.illinois.gov).

### How do I claim a refund for non-highway use gallons?

You must submit claims for refunds for Illinois non-highway use on Form RMFT-11-A, Illinois Motor Fuel Tax Refund Claim.

### How do I convert kilometers to miles?

Convert all kilometers to miles by multiplying the number of kilometers by 0.62137.

### How do I convert liters to gallons?

Convert all liters to gallons by multiplying the number of liters by 0.2642.

### How long must I keep records?

You must keep the records required to substantiate the information you report for at least four years from the due date of the return or the date filed, whichever is later.

### What if I need additional assistance?

You may email us at [REV.IFTA@illinois.gov](mailto:REV.IFTA@illinois.gov) or call our Springfield office weekdays between 8:00 a.m. and 4:00 p.m. at 217 785-1397.

**Note:** You may be asked to provide a Support ID for your [MyTax Illinois](http://MyTax Illinois) session. Each time you log into [MyTax Illinois](http://MyTax Illinois) a new Support ID is created for that session. To obtain the Support ID for your session, select the Menu in the upper left corner of the screen, select View Support ID, and select Yes.

### Return features

**Instructions** – The Instructions button at the top of the return will open the instructions for this return.

**Tips** – Selecting the Tip icon (white question mark in a light blue circle) will give you access to further information specific to that line or field.

**Save** – Select the Save button in the upper right of the return and enter your password. You will have the option to:

- **Continue Editing** – selecting this button will save your progress and allow you to continue working on the return
- **Finish Later** – selecting this button will save your progress and allow you to return at a later time to continue working on the return
- **Printable Confirmation** – selecting this button allows you to print the confirmation information from saving your progress
- **Print/Save a Copy of your Request** – selecting this button allows you to print the return information you have entered up to that point
- **OK** – selecting this button will take you to the screen you were on prior to opening the return

**Note:** Saving your return is not the same as filing your return. For instructions on how to file your return with the Illinois Department of Revenue see the Submitting Your Return section of these instructions.

**Cancel** – Select the Cancel button to exit the return.

**Note:** If you exit the return using the Cancel button, you will lose any unsaved changes.

## Specific Instructions

### Step 1: Tell us your filing status

Mark the selection which applies to the return you are filing. You must file a return even if you did not have any activity.

**Quarterly Filing** – This selection will be systemically marked on original returns.

**Amended** – This selection will be systemically marked on amended returns.

**No Operation** – Select this if you did not have any operations during the filing period.

**Note:** If you selected this option to declare a no operation return, there is no need to progress to Step 2 or Step 3.

**Cancel Fuel License** – Select this if you wish to cancel your Illinois IFTA credentials.

**Effective Date** – Enter the date you ceased operations.

**Note:** The date entered must fall within the quarter for which you are filing the return.

### Step 2: Figure your miles per gallon

**Fuel type** - Select the fuel type that you will be reporting from the drop-down menu.

**Note:** You must make a separate entry on the table for each different fuel type you are reporting.

**Column A, Total Miles** - Enter the total miles traveled everywhere (in both IFTA and non-IFTA jurisdictions) for the appropriate fuel type. Partial miles will be rounded to the nearest whole mile.

**Note:** The sum of miles by fuel type listed in Step 3, Column F must equal the total miles indicated in Step 1, Column A for that fuel type.

**Column B, Total Gallons** - Enter the total gallons of fuel consumed (in both IFTA and non-IFTA jurisdictions) for the appropriate fuel type. Partial gallons will be rounded to the nearest whole gallon.

**Column C, Average MPG** – This field will be calculated systemically by dividing Column A by Column B and will be rounded using 2 decimal places.

### Step 3: Figure your tax due or credit claimed

Select the “Click here to list the jurisdictions you travel” button to open the Tax Due/Credit Claimed table.

**Column D: Jurisdiction** – Enter the abbreviation for each IFTA jurisdiction in which you traveled using the drop-down menu. If you traveled in a non-IFTA jurisdiction (Alaska, Washington D.C., Mexico, etc.) you will select “Other Jurisdiction”.

**Note:** If you are reporting more than one fuel type per jurisdiction, you will enter the jurisdiction in Column D for each fuel type.

**Column E** – Enter the fuel type consumed in each IFTA jurisdiction using the drop-down menu.

## Specific Instructions Continued

**Surcharge** - If you traveled in a jurisdiction that imposes a surcharge, you will need to enter two lines for that jurisdiction. The first line will be the tax line where you will enter all the mileage and gallon data for that jurisdiction. The second line is the surcharge line where you will enter the jurisdiction and fuel type. The rest of the surcharge line will be systemically completed.

**Column F: Total Miles** – Enter the total miles traveled in each IFTA jurisdiction during the reporting period; include all taxable and non-taxable miles.

**Column G: Taxable Miles** – Enter the taxable miles for each jurisdiction. Normally, your taxable miles are the same as your total miles travelled in a jurisdiction. Illinois has no exempt miles. A list of exemptions is maintained at [www.iftach.org](http://www.iftach.org) where you can verify if an exemption is allowed by a jurisdiction.

**Note:** Do not report any miles accumulated while driving on a single-trip permit.

**Column H: Taxable Gallons** - This field will be systemically calculated by dividing the taxable miles (Column G) by the average miles per gallon (Column C).

**Column I: Tax-paid Gallons** – Enter the tax-paid gallons you purchased. Include gallons purchased from service stations and withdrawn from tax-paid bulk storage in the specified jurisdiction during the reporting period.

**Column J: Net Taxable Gallons** – This field will be systemically calculated by subtracting the tax-paid gallons (Column I) from the taxable gallons (Column H). If the result is a credit, the amount will be displayed in parenthesis.

**Column K: Tax Rate** – This field will be systemically populated using the appropriate fuel tax rate for each IFTA jurisdiction.

**Split rates** – from time to time jurisdictions change their tax rate in the middle of a quarter. You must determine which miles and fuel purchases occurred under each rate. If you have operations during the period for both rates you must enter the jurisdiction twice in step 3 and choose the appropriate tax rate. You can identify the appropriate tax rate by using the drop-down choice in the tax rate box (Column K) for the split rate jurisdictions. The tax rates are posted on the International Fuel Tax Association's website at [www.iftach.org](http://www.iftach.org).

**Note:** The tax rate field will not populate for surcharge entries.

**Column L: Surcharge Rate** – This field will be systemically populated with the appropriate surcharge rate on entries where the Surcharge column has been marked.

**Column M: Tax or Credit Due** – This field will be systemically calculated by multiplying the net taxable gallons (Column J) by the tax rate (Column K). If the result is a credit, the amount will be displayed with a negative sign in front of it.

**Column N: Interest Due** – If your return is filed late, you owe interest to each IFTA jurisdiction where tax is due. This field will be systemically calculated to figure any interest due.

Interest shall be set at an annual rate of two percentage points above the underpayment rate established under Section 6621(a)(2) of the Internal Revenue Code, adjusted on an annual basis on January 1 of each year. Interest shall accrue monthly at one-twelfth this annual rate.

**Note:** You must select "OK" for entries to be saved and to return to the MFUT-15 screen. Selecting "Cancel" will cause changes you have made to be lost.

**US DOT no.** – This field is systemically populated with your US DOT identification number. If your US DOT number is incorrect for this period, you must correct it.

### Step 4: Figure your total tax due or refund claimed

**Line 1** – This line will systemically populate with the total tax or credit due from Step 3.

- If the number is positive, this is the amount you owe
- If the number is negative, this is the amount of refund you are owed

**Line 2** - If you submit your return after the due date the system will automatically calculate any penalty due.

Penalty is also assessed for taxes that are not paid in full.

Penalty is equal to \$50 or 10 percent of the delinquent tax liability, whichever is greater.

**Line 3** – This line will systemically populate with the total interest due from Step 3.

**Line 4** – This line will be systemically calculated by adding Lines 1, 2, and 3. If the result is a credit, the amount will be displayed with a negative sign in front of it.

### Submitting Your Return

In order to file your return with the Illinois Department of Revenue, you must submit your completed return.

- Select the Submit button in the upper right of the return
- Enter your password.

When the return has been successfully submitted you will receive a confirmation screen. The confirmation screen gives you the following options:

- **Printable Confirmation** – selecting this button allows you to print the confirmation information from submitting your return
- **Print/Save a Copy of your Request** – selecting this button allows you to print the return
- **Proceed to Payment** – selecting this button allows you to begin the process of submitting your IFTA return payment
- **OK** – selecting this button will take you to the screen you were on prior to opening the return

### Return Status

The Return Status column will tell you which stage of processing your return is in.

**Note:** There is no status listed before the due date of the return for the period unless you start the request and either save or submit.

**No Status** – If no status is listed in the column, no action has been taken on the return for this period.

**Overdue** – No return has been filed with the department for this period and the due date has passed.

**Saved** – A return exists for the period but has not been submitted to the Illinois Department of Revenue.

**Note:** A return must be submitted on or before the due date in order to be considered filed on time. If you save a return prior to the due date, the status will not switch to overdue if you do not submit it by the due date; it will remain as saved. Saving a return and submitting a return are not the same. See Submitting Your Return for more information.

**In Process** - Your return has been submitted through [MyTax Illinois](#) and has been accepted by the Illinois Department of Revenue. However, it has not been fully processed by the Department.

**Note:** If you wish to make changes to a return in process, you must complete and submit an amended return. However, it is possible that the numbers on the return may change based on department review.

**Multiple Returns** – More than one return exists for this period. Select the Period link on the left to see what the status is on the multiple returns.

**Pending** – Submitted through [MyTax Illinois](#), but not processed by the agency.

**Note:** If you wish to make changes to your return while it is in the Pending status, you may edit your return. After editing your return you must Submit your return again. Simply saving your changes will not submit the new information to the Illinois Department of Revenue.