

**Illinois Motor Fuel Use Tax
Carrier Compliance Manual**



2021

Administered by the Illinois Department of Revenue

Commissioner's Message

Before I begin, I have one quick message to the upcoming year 2021: please be better to us than 2020. That is all I ask. Make no doubt about it, 2020 was trying for us all . . . and I hope the worst is behind us as I write this message. COVID-19 has forced us to take an introspective look at ourselves and the lives to which we were accustomed. 2020 has showed us what matters most to us and what does not. What is essential to us and what is not.

Since the shelter-in-place directive began in mid-March, IDOR's IFTA staff has had a continual, onsite presence, and though reduced at times, the staff never missed a beat in issuing license and decals. We understand the importance of the motor carrier industry as it relates to the survival of our country, and we worked diligently to keep the truckers trucking. I appreciate your patience with us as we continue to maintain your IFTA accounts and begin this license renewal season.

I would like to remind you of a few things as we begin our 2021 Renewal Season. First, you can begin displaying your 2021 IFTA license and decals on November 1, 2020. This change was suggested by industry to allow more time to affix your decals to your trucks and hopefully give you a chance to do so in warmer weather.

Second, be sure to access your [MyTax Illinois](#) account and submit your 2021 IFTA Renewal Application (Form MFUT-12) prior to midnight on December 31, 2020. By doing this, you can still operate on your 2020 decals during the grace period (January 1st through the end of February). If you submit your renewal application after December 31st, your account status becomes suspended effective January 1st. If suspended, you do not have operating authority for IFTA, and you will subject yourself to roadside inspections and penalties.

And third, please be aware that the primary function of an electronic logging device (ELD) is to log a driver's record of duty status (hours of service) and that it should not be your sole source of keeping records required by IFTA. Please familiarize yourself with the recordkeeping requirements detailed within this manual. Do not assume your ELD can reproduce the required records necessary to complete your quarterly tax filings or to support an audit. As an IFTA licensee, you are responsible for the recordkeeping requirements to support your tax return filings and for making all records available during an audit. This also includes keeping track of your decals. Each decal set you purchase is serialized and assigned to you. You must be able to account for every decal you purchase, used and unused. On page 43 of this manual, you will find a sample of Form MFUT-77, Illinois IFTA Decal Assignment and Tracking Sheet, which you can use to record and track the usage of your decals. This form also is available for download on our website at [tax.illinois.gov](#).

In closing, please note that IFTA credentials are not available for purchase in the lobby of the Willard Ice Building in Springfield. IFTA licenses and decals must be ordered through your [MyTax Illinois](#) account, which is available anywhere you have an internet connection. We will mail your license and decals to a verified, physical address in Illinois once you have submitted your order. It typically takes only a couple of days before you receive your decals. This process aligns well with our building's COVID-19 protocol, which always requires visitors to wear a mask, practice social distancing, and adhere to site-specific signage and floor markings and which also promotes frequent hand washing and/or use of hand sanitizer.

IDOR continues to encourage taxpayers to contact us by phone or email to avoid in-person visits. Click [here](#) for IDOR phone and email contact information.

I hope 2021 brings a renewed sense of optimism and much success to your operations . . . have a safe year!



Trent Knoles

Remember to renew your IFTA license for 2021 before your 2020 license expires on Dec. 31st!

To electronically register for IFTA, go to [mytax.illinois.gov](#) and click the "IFTA" button.

Visit our website at [tax.illinois.gov](#).

More IFTA information is available at [www.iftach.org](#).



Important Reminders for 2021

- You must complete all Illinois IFTA transactions electronically using MyTax Illinois.
- If you have outstanding tax returns or liabilities in other taxes (*e.g.*, individual income tax, business income tax, withholding tax, sales tax, etc.), your application may be denied until those returns are filed and the liabilities are satisfied.
- If you are an original applicant or are changing your address, you must submit documentation to verify your address.
- A tax reporting service or permitting agent may electronically file your Form MFUT-12, Application for Motor Fuel Use Tax IFTA License and Decals, on your behalf but cannot electronically sign the application or pick up your decals.

Note If you use a tax service or third-party remitter to file your license application or file your returns, please be aware that you are required to send us a current and valid power of attorney form for our records. You can do this by downloading [Form IL-2848, Power of Attorney](#), from our website at tax.illinois.gov, completing it, and emailing it back to us at Rev.IFTA@Illinois.gov.

- Your application will be denied if the owners, partners, or corporate officers are not identified on the MFUT-12. There are no exceptions.
- You must provide complete and accurate Social Security Numbers of all owners and officers on your Form MFUT-12, Application for Motor Fuel Use Tax IFTA License and Decals. This information is mandatory and must be provided in its entirety. State law and our regulations require this information; federal law allows us to require it for tax administration purposes. This information must be provided annually.
- In the case of a lease agreement, the decal affixed to the vehicle should be for the party responsible for reporting and paying motor fuel use tax.
- To take advantage of the decal display grace period, you must have submitted your renewal application (Form MFUT-12) electronically no later than December 31, 2020.

Note If you are operating on 2020 decals during the grace period and have not submitted your renewal application, you are operating without IFTA authority. You will be subject to applicable fees, penalties, and assessments.

- The decals you receive may have slits in them. These slits are a security feature designed to help protect your decal identity (*i.e.*, the decal number assigned to your account). If removed, the decal will become unusable to others.
- When purchasing fuel at tribe-owned retail outlets located on Indian reservations, be sure to follow the footnotes listed on the tax rate chart for proper reporting in those jurisdictions where the reservations are listed. Tax rate charts are found at www.iftach.org.
- Be sure to
 - set up your MyTax Illinois account;
 - keep records of each jurisdiction's distance (mileage) and fuel records (purchases and consumption);
 - file and pay timely; *and*
 - periodically verify your MyTax Illinois login information (*i.e.*, email address, phone number, etc.) is current;
 - familiarize yourself with our bonding requirements (page 5).

The information contained in this manual is derived from the Motor Fuel Tax Law, rules and regulations as published in the Illinois Administrative Code, court decisions, the IFTA Agreement, and the Illinois Vehicle Code. These sources take precedence over this manual. This document contains dated material. For further information, refer to the above-mentioned sources or contact us using the information on the following page.

Disclaimer

Access your Illinois IFTA account at [MyTax Illinois](#).

Where can I get additional IFTA information?

Websites

Our website is tax.illinois.gov.
MyTax Illinois filing is mytax.illinois.gov.
IFTA, Incorporated's website is www.iftach.org.

Call us

Phone us at **217 785-1397** weekdays between 8:00 a.m. and 4:00 p.m., if you have questions or need help with your account.

Write us

MOTOR FUEL USE TAX SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19467
SPRINGFIELD IL 62794-9467

Note Credentials are no longer available for purchase in the lobby of the Willard Ice Building lobby at 101 West Jefferson Street in Springfield. Instead, you can order IFTA licenses and decals through your [MyTax Illinois](#) account anywhere you have an internet connection. We no longer maintain internet terminals in our lobby, and we will mail you your license and decals, but only to a verified, physical address in Illinois. Please be aware that should you come to the Willard Ice Building lobby for tax-related purposes, normal COVID-19 safety practices need to be observed, as posted on the lobby doors. Note that our lobby hours are 8:00 a.m. to 4:00 p.m. weekdays.

Other jurisdictions

Please see "How to Contact Other IFTA Jurisdictions" for specific numbers and addresses (page 20).

How do I change my IFTA contact information?

Manage your MyTax Illinois profile

If you need to change or update your IFTA contact and logon information (e.g., phone number, email address, etc.), you **must** logon to your MyTax Illinois account and select Update Contacts under the "I Want To" section.

Email us

If you need to change or update your IFTA address, you may now update the address when you submit a renewal application, Form MFUT-12. If your address changes at a time other than during renewal time, you must submit it in writing to Rev.IFTA@Illinois.gov and provide three forms of address verification.

Where can I get information on electronic registration, filing, and payment?

We have provided you with an informational bulletin on page 34 of this manual that details access to and usage of [MyTax Illinois](#), our electronic account maintenance and payment system.



See also the Guide to Maintaining Your MyTax Illinois IFTA Accounts on page 40 of this manual.

Access your Illinois IFTA account at [MyTax Illinois](#).

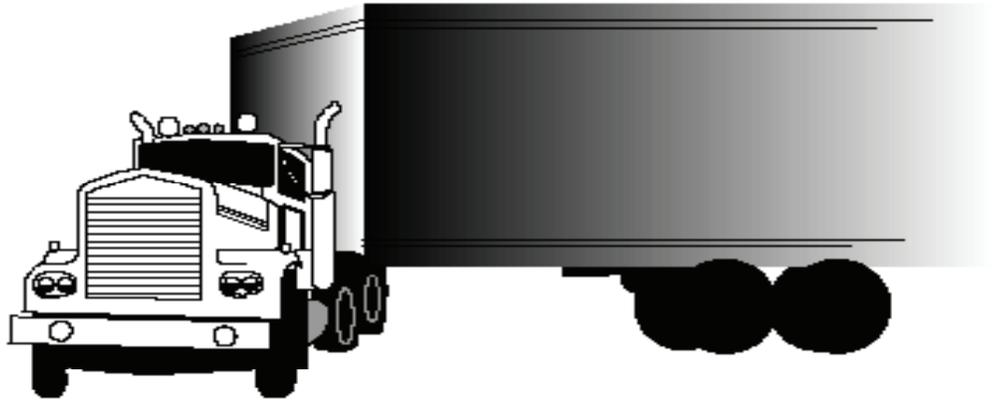
Table of Contents

Introduction	1
Taxpayers' Bill of Rights	
Terms and Definitions	2
Qualifications	4
Operating authority	
Lease agreements	
Licensing Procedures	5
License application procedures	
Bonding	
Other tax liabilities	
Credentials	6
License	
Decals	
Single-trip permit	
Annual Renewal Procedures	7
Grace Period	8
License Status	9
Active	
Canceled	
Suspended	
Revoked	
Reinstated	
Reporting Requirements	11
Quarterly returns	
Penalty and interest provisions	
Cost of collection fee	
Measurement conversion	
Taxable fuels	
Surcharge	
Tax-exempt miles	
Credit for tax-paid gallons	
Payments and refunds	
Recordkeeping Requirements	12
Distance records	
Fuel records	
Fuel receipts — Tax-paid retail purchases	
Fuel receipts — Tax-paid bulk fuel storage and withdrawals	
Alternative recording devices	
Drive-away operations	
Record retention period	

Table of Contents (continued)

Audits	14
Requirements	
Notification of date	
Conferences	
Guidelines	
Results	
Protest Procedures	15
Request audit by other IFTA jurisdictions	
Informal Conference Board review	
30-day protest period	
Administrative hearing	
Illinois Independent Tax Tribunal	
Circuit court	
Appellate court	
Violations	16
Traffic offenses	
Civil penalty	
Criminal offenses	
Dyed diesel	
Where to Get Information	18
International Fuel Tax Association, Inc.	
Illinois Department of Revenue	
How to Contact Us	18
Illinois Department of Revenue	
How to Contact Other Illinois State Agencies	19
Other Illinois Agencies	
How to Contact Other IFTA Jurisdictions	20
Other IFTA-member jurisdictions	
Exhibits	30
IFTA License	
IFTA Decal	
Single-Trip Permit	
MyTax Illinois Informational Bulletin FY 2013-02	
Informational Bulletin FY 2017-15	
Guide to Maintaining Your MyTax Illinois IFTA Accounts	
Form MFUT-76, Illinois Motor Fuel Use Tax Individual Trip Summary Report	
Form MFUT-77, Illinois IFTA Decal Assignment and Tracking Sheet	

Provisions governing the Illinois motor fuel use tax program are printed in the Illinois Compiled Statutes, 35 ILCS 505/1, *et seq.*, and the Illinois Administrative Code, 86 Ill. Adm. Code Part 500. You may wish to consult these sources.



Introduction

Since October 1, 1977, Illinois has imposed a motor fuel use tax on fuel used by interstate commercial motor vehicles. Revenues collected from this tax help, in part, to build and maintain roads and highways in Illinois.

If you are an Illinois-based carrier operating qualified motor vehicles interstate, you are subject to this state's International Fuel Tax Agreement (IFTA) program requirements. IFTA is a base jurisdiction motor fuel use tax agreement in which the base jurisdiction (typically a state) administers motor fuel use taxes for all IFTA jurisdictions and apportions payments to those jurisdictions. IFTA does not, however, administer other state requirements, such as vehicle licensing, operating authority, and nonhighway fuel tax refunds.

IFTA significantly reduces the paperwork and compliance burdens for motor fuel use tax reporting because

- a single motor fuel use tax license authorizes travel in all IFTA jurisdictions;
- only one set (2 decals) of IFTA decals is necessary for each qualified motor vehicle;
- a single motor fuel use tax return filed each quarter with Illinois details your operations in each member jurisdiction; and
- motor fuel use tax audits for Illinois-based carriers are, in most cases, performed only by Illinois.

If you travel in non-IFTA jurisdictions, you must continue to satisfy their requirements for motor fuel use tax reporting.

Taxpayers' Bill of Rights under the Illinois Department of Revenue

- You have the right to call the Illinois Department of Revenue for help in resolving tax problems.
- You have the right to privacy and confidentiality under most tax laws.
- You have the right to respond within specified time periods to our notices by asking questions, paying the amount due, or providing proof to refute our findings.
- You have the right to appeal our decisions in many instances, within specified time periods, by asking for Department review, by filing a petition with the Illinois Independent Tax Tribunal, or by filing a complaint in circuit court.
- If you have overpaid your taxes, you have the right to a credit (or, in some cases, a refund) of that overpayment.

The Illinois Department of Revenue has the authority to obtain personal information and require owners and officers to submit certain identifying information (*e.g.*, your Social Security Number). This authority can be found in the following statutes:

- State law:
 - Illinois Compiled Statutes: 35 ILCS 505/13a.4
 - Illinois Administrative Code: 86 Ill. Adm. Code 500.305
- Federal law:
 - Section 205(c)(2)(C)(i) of the Social Security Act (42 U.S. Code 405(c)(2)(C)(i)) authorizes state agencies to require disclosure of Social Security Numbers "in the administration of any tax . . . within its jurisdiction". This provision of the Social Security Act creates an exception to the rule found in the Privacy Act of 1974 that says that state agencies cannot require the disclosure of Social Security Numbers (5 U.S. Code 552a note (Disclosure of Social Security Number)).

Terms and Definitions

Applicant	The person in whose name Form MFUT-12, Application for Motor Fuel Use Tax IFTA License and Decals, is filed with the Illinois Department of Revenue (IDOR).
Audit	The physical examination of a licensee's records.
Base jurisdiction	<p>The member jurisdiction where</p> <ul style="list-style-type: none">• qualified motor vehicles are based for vehicle registration purposes;• operational control and operational records of a licensee's qualified motor vehicles are maintained or can be made available; and• some miles are accrued by qualified motor vehicles within a fleet. <p>Commissioners of two or more affected jurisdictions may allow fleets that would otherwise be based in two or more jurisdictions to consolidate.</p>
Biodiesel	A renewable diesel fuel derived from the likes of soybean and other vegetable oils or ethanol that is intended for use in diesel engines.
Cancellation	Termination of a license by either a licensing jurisdiction or a licensee.
Commissioner	An official designated by each jurisdiction responsible for administering that jurisdiction's IFTA program.
Fleet	One or more vehicles.
In-jurisdiction distance	Total miles or kilometers operated by a licensee's fleet within a jurisdiction, including miles operated under a temporary IFTA permit. In-jurisdiction miles or kilometers do not include miles operated on a single trip permit or those that a jurisdiction exempts from fuel taxation. Illinois does not exempt any miles from reporting requirements for IFTA.
Jurisdiction	A state of the United States of America, the District of Columbia, a province or territory of Canada, or a state of the United Mexican States.
Licensee	A person who holds a valid motor fuel use tax license issued by IDOR.
Member jurisdiction	A jurisdiction that is a member of the International Fuel Tax Agreement.
Motor fuel	Any fuel used to operate qualified motor vehicles.
Person	An individual, a corporation, a limited liability company, a partnership, an association, a trust, or other entity.
Qualified motor vehicle	<p>For purposes of this manual, a qualified motor vehicle is a "commercial motor vehicle" under the Illinois Motor Fuel Tax Law. It is a vehicle used, designed, or maintained for transportation of persons or property and either</p> <ul style="list-style-type: none">• having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms;• having three or more axles regardless of weight; <i>or</i>• used in combination and the gross vehicle weight or the registered gross vehicle weight of the combined vehicles exceeds 26,000 pounds or 11,797 kilograms.

Access your Illinois IFTA account at [MyTax Illinois](#).

Terms and Definitions (continued)

In Illinois, the following vehicles are not included as “qualified motor vehicles”:

- motor vehicles operated by the Illinois state government or the United States government,
- recreational vehicles,
- school buses (must have school bus license plates), and
- qualified motor vehicles operated solely within Illinois for which all motor fuel is purchased within Illinois.

Qualified motor vehicle exemptions	Qualified motor vehicle exemptions vary by jurisdiction. Contact each jurisdiction for specific details. (See “How to Contact Other IFTA Jurisdictions” on page 20.)
Recreational vehicle	A recreational vehicle means any vehicle, such as motor homes, pickup trucks with attached campers, and buses, when used exclusively for personal pleasure by an individual. In order to qualify as a recreational vehicle, the vehicle shall not be used in connection with any business endeavor.
Reporting period	A calendar quarterly period of <ul style="list-style-type: none">• January 1 – March 31• April 1 – June 30• July 1 – September 30• October 1 – December 31
Revocation	The withdrawal of a license and privileges by the licensing jurisdiction.
Single-trip permit	A permit that allows a motor carrier who operates commercial motor vehicles to travel into or through Illinois for a 96-hour period without being registered in a motor fuel use tax program.
Suspended	An expired, non-renewed IFTA license that has no operating authority.
Total distance	All miles traveled during the reporting period by a licensee’s fleet, regardless of whether the jurisdiction considers the miles to be taxable or nontaxable.
USDOT Number	A number issued by the Federal Motor Carrier Safety Administration (FMCSA) used to collect and monitor a company’s safety management practices and controls.
Weight	The maximum weight of a loaded vehicle or combination of vehicles during the registration period.

Qualifications

Operating authority

If you are an Illinois-based carrier and you operate one or more qualified motor vehicles in at least one other IFTA-member jurisdiction, you can apply for an IFTA license and decals.

If you qualify as an IFTA licensee but do not wish to participate in the IFTA program, you must obtain single-trip permits to travel through member jurisdictions.

IFTA carriers traveling in non-IFTA jurisdictions must continue to follow the procedures and file the returns required by the non-IFTA jurisdictions.

Lease agreements

If, as a carrier, you lease qualified motor vehicles, you are subject to the same motor fuel use tax requirements as qualified motor vehicle owners.

The following requirements apply to lessors, lessees, independent contractors, and household goods agents:

— Leases of 30 days or longer

- A lessor regularly engaged in the business of leasing or renting motor vehicles without drivers for compensation to licensees or other lessees may be deemed to be the licensee, and this lessor may be issued a license if an application has been properly filed and approved by the base jurisdiction.
- When a carrier uses independent contractors under leases of 30 days or more, the lessor and lessee will be given the option of designating which party will report and pay motor fuel use tax. In the absence of a written agreement or contract or if the document does not state who is responsible for reporting and paying motor fuel use tax, the lessee (carrier) is responsible for reporting and paying motor fuel use tax. If the lessee assumes responsibility for reporting and paying motor fuel use taxes, the base jurisdiction is the base jurisdiction of the lessee regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor. Note that the decal affixed to the vehicle should be for the party responsible for reporting and paying motor fuel use tax.

— Leases of less than 30 days (often referred to as “rentals”)

- In the case of a short-term motor vehicle rental by a lessor regularly engaged in the business of leasing or renting motor vehicles without drivers for compensation to licensees or other lessees of 29 days or less, the lessor will report and pay motor fuel use tax unless the following two conditions are met:
 - The lessor has a written rental contract that designates the lessee as the party responsible for reporting and paying motor fuel use tax; and
 - The lessor has a copy of the lessee’s motor fuel use tax license, which is valid for the term of the rental.
- When a household goods carrier uses independent contractors, agents, or service representatives under intermittent leases, the party liable for motor fuel use tax is
 - the lessee (carrier) when the qualified motor vehicle is being operated under the lessee’s jurisdictional operating authority. The base jurisdiction is the lessee’s base jurisdiction regardless of the jurisdiction in which the qualified motor vehicle is registered.
 - the lessor (independent contractor, agent, or service representative) when the qualified motor vehicle is being operated under the lessor’s jurisdictional operating authority. The base jurisdiction is the lessor’s base jurisdiction regardless of the jurisdiction in which the qualified motor vehicle is registered.

Access your Illinois IFTA account at [MyTax Illinois](#).

Licensing Procedures

License application procedures

IFTA credentials allow you to operate in all IFTA jurisdictions without further motor fuel use tax licensing or identification requirements. When you travel through non-IFTA jurisdictions, you will be required to satisfy those jurisdictions' credential requirements. To register for motor fuel use tax and receive proper Illinois credentials, you must electronically submit Form MFUT-12, Application for Motor Fuel Use Tax IFTA License and Decals, using the MyTax Illinois website at mytax.illinois.gov. We will not issue an Illinois IFTA license if you currently have an active IFTA license in another jurisdiction. We will not mail an Illinois IFTA license and decals to a P.O. Box, to a UPS Store or similar outlet, or to another mail-forwarding type service provider (*i.e.*, "virtual office"). You must provide a physical address in Illinois that establishes the permanency of your business or residence. If you are an original applicant or are changing your address, you must submit three forms of address verification.

All sections of the application must be completed, including the Social Security Numbers of the owners, partners, or corporate officers. An owner, partner, or authorized corporate officer identified on the MFUT-12 who has control of, supervision of, or responsibility for filing returns and making tax payments must "electronically sign" the application. **We will not accept paper applications.** In addition, we will not issue a license to you if your application contains misrepresentations, misstatements, or omissions of required information.

A tax reporting service or permitting agent may electronically file your Form MFUT-12 on your behalf **but cannot electronically sign the application.** We will not issue a license or decals to you if you do not file a return; do not pay the tax, penalty, or interest for a filed return; or do not pay any final assessment of tax, penalty, or interest as required by the Motor Fuel Tax Law or any other tax act we administer. We will not issue IFTA credentials to you if your license in any IFTA jurisdiction has been suspended or revoked.

By applying for an IFTA license, you agree to comply with tax reporting, payment, recordkeeping, and license display requirements as specified in the International Fuel Tax Agreement and the Motor Fuel Tax Law. You further agree that we may withhold any refunds due if you are delinquent on payment of fuel taxes due any member jurisdiction or any other tax due to the state of Illinois. Failure to comply with these provisions shall be grounds for revocation of license in all member jurisdictions. By electronically submitting the Illinois IFTA license application, you certify that, to the best of your knowledge, the information is true, accurate, and complete and any falsification subjects you to appropriate civil and/or criminal sanction.

When you meet all requirements and submit the appropriate electronic payment for your decals with your Form MFUT-12, we will issue an IFTA license and decals to you. MyTax Illinois will not allow you to submit your application unless you fill out your Form MFUT-12 completely and include the electronic payment.

Bonding

If you are a first-time applicant, we do not require you to post a bond. We may require you to post a bond for just cause (*e.g.*, when you do not file your reports on time, do not pay the proper tax, or have submitted an electronic payment that has failed, when an audit indicates problems that warrant bonding, or when your IFTA account has a previous revocation). If you are required to post a bond, you must provide an insurance bond or a letter of credit. Your bond will remain in effect until released by the Department.

Credentials

Other tax liabilities

If you have outstanding tax liabilities in other taxes (*e.g.*, individual income tax, business income tax, withholding tax, sales tax, etc.) your application will be denied until those liabilities are satisfied.

License

You will be issued one IFTA license. Your license is valid from the effective date through December 31 of each licensing year. (See the sample IFTA license on page 31.)

Each qualified vehicle in your fleet must carry the original IFTA license, a legible photocopy of the license, or a legible electronic image of the license. If you are found operating in Illinois without a valid form of the license or without properly displayed, valid decals or a valid single-trip permit, you must pay a minimum of \$1,000 as a penalty and a minimum of \$2,000 for each subsequent occurrence. You may be subject to penalties in other jurisdictions if you are found operating without proper credentials. If the original copy of the license is lost or destroyed, you can obtain a duplicate copy by accessing your IFTA account through [MyTax Illinois](#) and printing a new one.

Note Law enforcement personnel shall not be responsible for any breakage of electronic equipment used to display your IFTA license if an accidental breakage occurs during a roadside stop.

Decals

IFTA provides that jurisdictions must issue one set of decals for each qualified vehicle in the licensee's fleet. Although IFTA decals are not vehicle specific, they are account specific. This makes them subject to regulation to ensure legal use. Licensees are responsible for maintaining operating records and filing taxes for all the vehicles to which they will affix the decals. To help you maintain a record of the decals issued to you, please refer to Form MFUT-77, Illinois IFTA Decal Assignment and Tracking Sheet, located on page 43.

As a general rule, the number of decal sets you may order is based on the number of registered vehicles currently in your International Registration Plan (IRP) account and/or the current number of other IFTA qualified motor vehicles for which you are responsible for reporting motor fuel use taxes.

Licensees who operate qualified vehicles that are not part of their IRP account may be required to submit proof of registration and, if applicable, proof of lease agreements to validate the issuance of decals for these vehicles.

Decals are no longer available for purchase in Springfield in the Willard Ice Building lobby. You can order IFTA licenses and decals through your MyTax Illinois account anywhere you have an internet connection. We will mail you your license and decals, but only to your verified, physical address in Illinois. The application approval or denial process usually takes a few days. Typically, you'll receive the IFTA License and Decals or a Denial Letter within a week.

To request decals, you must electronically submit Form MFUT-12, Application for Motor Fuel Use Tax IFTA License and Decals, and pay the \$3.75-per-set decal fee. **You must make your payment electronically.** We will *not* accept a paper check.

Your decal sets will be serialized and assigned to you, the licensee. Using Form MFUT-77, you should record the date, decal serial number, information for the vehicle to which the decal is assigned, owner/operator information, and any pertinent comments for every decal set issued to you. Your records should also document all unused decals and previously assigned decals no longer in your service. The Department reserves the right to request decal assignment information when reviewing applications for decals.

Access your Illinois IFTA account at [MyTax Illinois](#).

Credentials (continued)

You must display on the exterior portion of the cab of each qualified motor vehicle one set of valid decals — one decal on each side in such a manner that it is clearly visible by law enforcement personnel.

Note Do not display decals on windshields, side vent windows, mirrors, tanks, or trailers. You must also remove any expired decals. Refer to page 32 for the recommended decal placement.

If you are a transporter, manufacturer, dealer, or carrier conducting drive-away operations, the decals do not have to be permanently affixed to the vehicle but must be displayed on both sides of the cab.

Decals are valid from January 1st through December 31st. You may begin displaying your 2021 decals on November 1, 2020. If you choose to display renewal decals prior to January 1, be sure to keep the current year license in the qualified vehicle. If you do not display valid decals in the required locations, you may be issued a citation by law enforcement officials. In addition, the vehicle operator may be required to purchase a single-trip permit.

You may electronically purchase additional decals throughout the license year at a cost of \$3.75 per set. The Department reserves the right to question decal orders that appear to be excessive and may request justification (*e.g.*, internal decal assignment controls or a written explanation) for the quantity of decals requested.

If decals are destroyed, damaged, or stolen, you may purchase replacements at a cost of \$2 per set by electronically submitting Form MFUT-12-R, IFTA Replacement Decal Order. Replacement decals cannot be purchased for traded or replaced motor vehicles.

Licensees who include fuel purchases and travel by qualified motor vehicles operated exclusively within a jurisdiction (*i.e.*, intrastate vehicles) must obtain IFTA decals for the intrastate vehicles. Once you affix decals, you must continue to report the intrastate vehicle until such time as you cancel the decals or they expire.

IMPORTANT: You are not in compliance until your current, valid IFTA decals are properly attached to your vehicle and a copy of your current, valid IFTA license is in your cab.

Single-trip permit

When you purchase a single-trip permit (STP), you may travel into or through Illinois for a 96-hour period without being licensed for the motor fuel use tax, without having to affix a set of motor fuel use tax decals to your truck, and without needing to electronically file Form MFUT-15, IFTA Quarterly Return, with us.

The cost of an STP is \$40. STPs are available through most wire services for an additional fee.

Annual Renewal Procedures

You must electronically renew your IFTA license and decals annually by December 31. We will email you a renewal reminder by late September if we have you registered for the current year. If your address has changed in the past year, you can edit the address field on the renewal application. When changing an address, you must submit three forms of address verification.

Annual Renewal Procedures (continued)

We may deny your application if you have not filed a return; paid the tax, penalty, or interest for a filed return; or paid any final assessment of tax, penalty, or interest as required by the Motor Fuel Tax Law or any other tax act we administer. You may be denied if you do not have a valid USDOT number or active Illinois IRP number or if you have not provided a verified physical address in Illinois that establishes the permanency of your business or residence. We may also deny your application if you have had your IFTA license revoked. If required, a bond must be posted before your license can be renewed. You will also be required to pay all outstanding liabilities and file all returns due prior to having your license renewed.

If you will be using a tax reporting service to file your taxes, [Form IL-2848, Power of Attorney](#), must be on record with us and submitted annually at the same time as your electronically submitted Form MFUT-12. You can download a power of attorney form at tax.illinois.gov, complete it, and then email it to us at Rev.IFTA@Illinois.gov.

IMPORTANT: If you do not intend to renew your IFTA license and decals for next year, you must file your fourth quarter IFTA return (due January 31) *and* indicate that you are canceling your IFTA account.

Note You may display your decals for next year beginning November 1 of this year.

Grace Period

For those carriers who have submitted their renewal applications prior to January 1, IFTA provides a grace period to allow you to receive your decals and affix them to your vehicles. **The grace period is *not* an extension for you to file your renewal application!** Once you renew your IFTA license and receive your 2021 decals, you must affix your 2021 decals to all qualified motor vehicles no later than February 28, 2021. To operate in IFTA jurisdictions during this grace period, you must display either one of the following:

- valid 2021 motor fuel use tax credentials from the IFTA jurisdiction in which you are operating;
- valid 2020 motor fuel use tax credentials from the IFTA jurisdiction in which you are operating; or
- a valid single-trip permit from the IFTA jurisdiction in which you are operating.

IMPORTANT: Your current year IFTA license expires December 31. To take advantage of the decal display grace period, you must have your renewal application (Form MFUT-12) electronically submitted no later than December 31, 2020.

Note If you are operating on 2020 decals during the grace period and have not submitted your renewal application by December 31, you are operating without IFTA authority. You will be subject to applicable fees, penalties, and assessments.

License Status	Brief Description	Can I Conduct IFTA Operations?
Active	Your account is current and in good standing.	Yes
Canceled	You told us you no longer need IFTA registration. Your account is closed in good standing.	No
Suspended	You failed to renew your IFTA license and decals before they expired, or you failed to cancel your license.	No
Revoked	You failed to comply with all the requirements of the Illinois IFTA program.	No

Access your Illinois IFTA account at [MyTax Illinois](#).

License Status

Active

An active license is one that is valid and has been issued by any IFTA jurisdiction; your account remains current and you are in compliance with the Illinois IFTA program.

Canceled

You must cancel your IFTA license if you have gone out of business, but first you must satisfy all reporting requirements and tax liabilities. To cancel your IFTA license, you must file your final quarterly Form MFUT-15 through your IFTA Returns account on MyTax Illinois. Mark the Cancel Fuel License box in Step 1 on your return and enter the cancellation date. You must enter a cancellation date that falls within the quarter of the return you are filing.

Once your license has been canceled, you must destroy all decals and the original license and all copies. Any IFTA jurisdiction may conduct a final audit once your license has been canceled. Even though you cancel your license, you are still obligated to keep all records for a period of four years from the due date of your final Form MFUT-15 or the date filed, whichever is later.

IMPORTANT: If you do not intend to renew your IFTA license and decals for next year, you must file your fourth quarter return (due January 31) *and* indicate that you are canceling your IFTA account.

Suspended

A suspended account is one that was not renewed before its IFTA license and decals expired on December 31. If you have not timely submitted your renewal application, you are not eligible for the grace period from January 1 through the last day of February. You cannot legally operate your IFTA-qualified vehicles on a suspended license. *

Revoked

A revoked account is one that failed to remain in compliance with the Illinois IFTA program. We may revoke your IFTA license if you do not comply with all motor fuel use tax requirements. Noncompliance may include any of the following:

- not filing Form MFUT-15,
- not remitting all taxes due (including the reversal of an electronic payment),
- not filing or maintaining a bond when requested,
- making an electronic payment that is reversed for non-sufficient funds,
- improperly using IFTA decals, or
- refusing to allow a dyed diesel fuel inspection.

You may be fined and assessed for operating on a revoked IFTA license and will be subject to a \$100 reinstatement fee. *

Reinstated

If revoked, we may reinstate your IFTA license if you have filed all required returns and have paid all outstanding liabilities. You will be required to pay a reinstatement fee of \$100 and electronically file Form MFUT-12, Application for Motor Fuel Use Tax IFTA License and Decals. You may also be required to post a bond sufficient to satisfy any potential liabilities. We will notify the Illinois State Police and all other IFTA-member jurisdictions when your license is reinstated.

* We will notify the Illinois State Police and all other IFTA-member jurisdictions when your license has been revoked or suspended. Conducting operations on a revoked or suspended license will subject you to all civil and criminal penalties applicable to persons operating in Illinois without a valid license and decals.

Reporting Requirements

Quarterly returns

Illinois has no provision for annual reporting of motor fuel use tax. You must electronically file a quarterly tax return with us even if you had no operations during the quarter. **We will not accept paper returns.**

Penalty and interest provisions

Form MFUT-15, IFTA Quarterly Return, and any payment owed, is due by the last day of the month immediately following the close of the quarter for which it is filed. Form MFUT-15 is due on or before the following dates:

<u>Reporting quarter</u>	<u>Due date</u>
January - March	April 30
April - June	July 31
July - September	October 31
October - December	January 31

If the due date is a Saturday, Sunday, or legal state holiday, the next business day is considered to be the due date.

If you do not file a tax return, file a late tax return, or do not pay all tax due, you will be charged penalty and interest.

Note You will be charged a penalty if your Form MFUT-15 is electronically submitted after the due date (even one day). You **must** electronically file Form MFUT-15 even if you had no operations during the quarter.

The penalty is \$50 or 10 percent of the delinquent tax liability, whichever is greater. Effective July 1, 2013, 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.** MyTax Illinois calculates the correct interest rate as provided by IFTA, Inc. Prior to July 1, 2013, interest is calculated at one percent per month.

Interest is computed on the tax due each member jurisdiction. Credit from one jurisdiction cannot be deducted in computing interest due another jurisdiction. We do not have singular authority to waive another jurisdiction's interest.

Cost of collection fee

You may be assessed a cost of collection fee if you receive a notice regarding a final liability or a penalty assessment and do not pay the amount you owe within 30 days of the date of the notice. If the unpaid amount is less than \$1,000, the fee is \$30. If the amount is \$1,000 or more, the fee is \$100.

Measurement conversion

Common conversion rates for the United States and Canada are:

1 liter	=	0.2642 gallon
1 gallon	=	3.785 liters
1 mile	=	1.6093 kilometers
1 kilometer	=	0.62137 mile

Access your Illinois IFTA account at [MyTax Illinois](#).

Reporting Requirements (continued)

Certain fuel types are to be sold and/or reported and taxed in converted quantities:

Liquefied natural gas (LNG)	Sold, Reported, and taxed in diesel gallon equivalents (DGEs). One DGE = 6.06 pounds of LNG.
Compressed natural gas (CNG)	Reported and taxed in gasoline gallon equivalents (GGEs). One GGE = 5.66 pounds of CNG.
Liquefied petroleum gas (LPG)	Propane is reported and taxed in diesel gallon equivalents (DGEs). Conversion should be done on Form MFUT-15, Step 3, on the IL line with one DGE equal to 6.41 pounds of LPG. Consult IFTA, Inc.'s tax rate footnotes for conversion of entries for other jurisdictions.

Taxable fuels

All motor fuels are subject to tax in Illinois. Individual IFTA jurisdictions may define tax-exempt fuels in their jurisdiction. If a jurisdiction does not list a tax rate for a particular fuel, that fuel is not taxed.

Surcharge

Some jurisdictions have a surcharge that is not paid at the fuel pump. If you travel in a jurisdiction that imposes a surcharge, you must complete two lines on Form MFUT-15 for that jurisdiction. Note that you need only complete the first line for the jurisdiction that has a surcharge. On the next line, select the jurisdiction and fuel type, and MyTax Illinois will calculate the surcharge for you.

Tax-exempt miles

IFTA jurisdictions have different definitions of tax-exempt miles. Illinois has no tax-exempt miles. Contact each jurisdiction for details. (See "How to Contact Other IFTA Jurisdictions" on page 20.) You must maintain documentation to verify tax-exempt miles. IFTA Licensees who may have used single trip permits (STPs) within a quarter should include the mileage driven under the STP with the total miles travelled everywhere to get an accurate mile per gallon figure. Report the STP mileage in Step 3 of your quarterly return, using OT (other) for the Jurisdiction abbreviation.

Credit for tax-paid gallons

You may obtain credit for tax paid on fuel you purchased from an outside entity (e.g., service station) or withdrew from a tax-paid bulk fuel storage facility. To take the credit, you *must* maintain fuel receipt records and bulk fuel storage records as described in this manual (see 86 Ill. Adm. Code 500.335) and complete the corresponding column on Form MFUT-15.

Payments and refunds

All payments due must be paid electronically through [MyTax Illinois](#). **Paper checks are not accepted.**

Any overpayment you generate in one jurisdiction will be applied to liabilities owed to another jurisdiction. A net refund will result only if your total tax-paid purchases exceed the total tax due.

Reporting Requirements (continued)

If completion of your Form MFUT-15 results in a refund due, we will process your refund once we determine that all tax liabilities, including any outstanding audit assessments, have been satisfied. If the refund due amount is \$25 or more, we will automatically issue you a refund. If the refund due amount is less than \$25, we will automatically credit the amount to your account. If the credit amount accumulates to \$25 or more, we will automatically issue you a refund.

You must send a separate claim for refund directly to each jurisdiction for fuel that you used in a nontaxable manner (*e.g.*, nonhighway or off-road use).

Recordkeeping Requirements

Distance records

You must maintain records of all fleet operations to support the information you enter on your Form MFUT-12, Application for IFTA License and Decals, as well as the information you enter on Form MFUT-15, IFTA Quarterly Return. All qualified motor vehicles in your fleet displaying IFTA decals must be reported on Form MFUT-15. You may maintain records for any intrastate qualified motor vehicles that are not required to display IFTA decals but that are, nonetheless, a part of your fleet.

Licensees who include fuel purchases and travel by qualified motor vehicles operated exclusively within a jurisdiction (*i.e.*, intrastate vehicles) must obtain IFTA decals for the intrastate vehicles. Once decaled, the intrastate vehicles must continue to be reported until such time as the decals are canceled or expired.

You may use an individual vehicle mileage record (IVMR), as required by the International Registration Plan, for recording vehicle distance information if you also include the beginning and ending odometer readings.

You may also use a trip report that includes the following on an individual vehicle basis:

- both taxable and nontaxable usage of fuel,
- distance traveled for taxable and nontaxable use,
- trip date (starting and ending),
- trip origin and destination (including city and state),
- routes of travel,
- beginning and ending odometer readings,
- total trip miles,
- distance by jurisdiction,
- vehicle unit number,
- IFTA decal serial number,
- vehicle fleet number, and
- licensee's name.

You must maintain monthly, quarterly, and annual summaries of your individual vehicle mileage records for each vehicle.

Form MFUT-76, Illinois Motor Fuel Use Tax Individual Trip Summary Report, available on our website at tax.illinois.gov and on page 42 of this manual, allows you to record your trip mileage.

Access your Illinois IFTA account at MyTax Illinois.

Recordkeeping Requirements (continued)

IMPORTANT: Please note the primary function of an electronic logging device (ELD) required by the Federal Motor Carrier Safety Administration (FMCSA) is for logging a driver's record of duty status, not for keeping records required by IFTA. Not all ELDs track or maintain mileage or distance records, but some do. Do not assume your ELD is capable of reproducing the required records necessary to complete your quarterly tax filings. Your ELD vendor may charge you an additional cost for this record-producing component. As an IFTA licensee, you are responsible for the recordkeeping requirements to support your tax return filings and to make all records available during an audit.

Fuel records

You must maintain complete records of all fuel you purchased, received, and used in the operation of vehicles for which motor fuel use tax reporting is required. You must separately account for bulk storage fuel purchases, bulk storage fuel withdrawals, and over-the-road (OTR) purchases. You must maintain individual totals for each fuel type. Fuel types include, but are not limited to, diesel, biodiesel, gasoline, gasohol, ethanol, methanol, liquefied petroleum gas (LPG), and compressed natural gas (CNG).

Fuel receipts

— Tax-paid retail purchases

To obtain credit for tax-paid retail purchases, you must keep the following: receipt or invoice;

- credit card receipt;
- automated vendor generated invoice or transaction listing; or
- microfilm/microfiche of the receipt or invoice.

Receipts that have been altered, indicate erasures, or are hand-written are not acceptable for tax-paid credits. The number of gallons and price per gallon on receipts also should not be hand-written. Carriers should obtain a printed receipt with this information from the retailer. The retail receipts must identify the following:

- vehicle unit number;
- vehicle plate number; or
- other licensee identifier.

Information about distance traveled and fuel consumption may be reported only for vehicles identified as part of the qualified fleet.

For a retail receipt to be valid, the invoice must include, but is not limited to, the following:

- purchase date;
- name and address of the seller;
- number of gallons or liters purchased;
- fuel type;
- price per gallon or liter and total amount of sale;
- unit number, plate number, or other licensee identifier; and
- name of purchaser (lessee or lessor in the case of owner operators).

— Tax-paid bulk fuel storage and withdrawals

If you have bulk fuel storage, you must maintain the following records for each

- tax-free and tax-paid bulk fuel storage facility;
- date of withdrawal;
- number of gallons withdrawn;
- fuel type withdrawn;
- unit number of the vehicle into which the fuel was placed; and
- fuel purchase records indicating beginning inventory, additional gallons purchased, total gallons available, and ending inventory. Beginning and ending inventory records may be kept either by month or quarter.

Access your Illinois IFTA account at [MyTax Illinois](#).

Recordkeeping Requirements (continued)

Note While completing Form MFUT-15, you can only include the amount of fuel withdrawn from the bulk tank and placed in an IFTA-qualified vehicle as part of your tax-paid gallons.

You must maintain copies of all delivery tickets and/or receipts. Receipts that have been altered or indicate erasures are not acceptable for tax-paid credits.

Alternative recording devices

To use onboard recording devices, satellite tracking systems, or other electronic data-recording systems in place of, or in addition to, handwritten trip reports for recordkeeping purposes, you must be certain they can generate and print detailed mileage allocation reports that are unit and date specific. You are required to generate and print reports that provide the same necessary information as reported on paper records, including odometer readings, the city and state of the load origin, and the destination point. All electronic GPS data must be maintained for four years from the due date of Form MFUT-15 or the date that you file Form MFUT-15, whichever is later, to substantiate the information reported on the return. Contact our Motor Fuel Use Tax Section using the information on page 18 of this manual for additional information on alternative recording devices.

Drive-away operations

The best practice when computing accurate miles per gallon for reporting drive-away operations is to fill the unit with fuel immediately upon pick up. Once you reach your final destination, refill your fuel tank so you can determine the number of gallons of fuel you consumed. This method also provides you with fuel invoices and ignores any fuel that may be in the tank that was purchased by another carrier. Simply divide the number of miles for the trip by the number of gallons of fuel consumed for the trip to arrive at an accurate MPG for this trip. Combine all trips during the quarter for an accurate overview of your drive-away operations.

Record retention period

Accurate recordkeeping is important when you request a tax refund or credit for tax-paid fuels, and accurate recordkeeping is required to ensure compliance with reporting and payment of all tax liabilities. You must maintain records for a period of four years from the due date of Form MFUT-15 or the date that you file Form MFUT-15, whichever is later, to substantiate the information reported on the return. If you do not comply with the recordkeeping requirement, we may revoke your license. As an IFTA program licensee, your records must be made available to any IFTA-member jurisdiction. If you do not provide records upon demand for the purpose of audit, the statute of limitations is extended until the records are provided.

Audits

Requirements

The purpose of an IFTA audit is the verification of fuel and distance information reported on IFTA quarterly tax returns. We will audit any Illinois-based IFTA licensees on behalf of all member jurisdictions, not only to substantiate information reported on tax returns, but also to provide accountability for all decals issued, both used and unused, for a period of four years.

Audits (continued)

Notification of date

Prior to conducting an audit, the auditor will contact you to arrange an acceptable date to begin the audit. At that time, the auditor will outline the time period to be audited and the records to be reviewed. The auditor will also send you a letter to confirm the date and time. For just cause, the auditor may waive the notification requirements.

Conferences

At the beginning of the audit, the auditor will meet with you to determine background information, reporting methods, and records to be reviewed. As the audit progresses, the auditor will discuss with you the sample periods, sampling techniques, and any problem areas. The auditor will also hold a final meeting with you to explain audit adjustments and future reporting practices.

Guidelines

The following guidelines apply to each audit:

- In the absence of adequate records, the auditor may use a standard of four miles per gallon.
- The audit will be completed using the best information available.
- The auditor will disallow tax-paid fuel entries if the proper documentation is unavailable.
- The auditor will make all reasonable attempts to verify reported miles.

Results

The auditor will show any audit adjustment on an amended return covering the audit period and will also request payment of the liability, if any, from you.

Protest Procedures

Request audit by other IFTA jurisdictions

If you disagree with the Illinois Department of Revenue's audit findings, you may request either all or some of the IFTA jurisdictions to audit your records. Any jurisdiction that has been requested to audit your records may accept or reject your request. A jurisdiction that accepts your request may audit only its portion of your operations. You must make records available to the jurisdiction at either the jurisdiction's office, a designated place requested by the jurisdiction, or your place of business. If your place of business is selected, you must pay reasonable per diem and travel expenses.

We will send our audit reports to all other IFTA-member jurisdictions. Any member jurisdiction may reexamine our audit findings and may, at its own expense, re-audit your data after notifying your base jurisdiction and you of reasonable cause for the re-audit.

Informal Conference Board review

You may request that the Informal Conference Board (ICB) review the proposed audit liability, claim reduction, or claim denial prior to issuance of the audit liability, claim denial, or claim reduction, in accordance with regulations at 86 Ill. Adm. Code Part 215.

30-day protest period

You may protest any action or audit finding made by the Department concerning the amount of tax or penalty in controversy by submitting a written request for a hearing within 30 days after notification of the original action or finding. If the hearing is not requested within 30 days, the Department's action becomes final.

Protest Procedures (continued)

Mail your written protest requesting a hearing to:

BUREAU OF AUDITS TECHNICAL REVIEW SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19012
SPRINGFIELD IL 62794-9012

If the amount in controversy is \$15,000 or more, the protest should be filed with the Illinois Independent Tax Tribunal in the form of a petition in accordance with the Tribunal's rules of practice and procedure.

Administrative hearing

The Office of Administrative Hearings (OAH) will schedule a hearing, provided that you have timely requested the hearing. The OAH will send you written notice of the date, time, and place of the hearing at least 14 days prior to the hearing date. At the hearing, you may represent yourself or have a person licensed to practice law in Illinois or permitted to practice in Illinois by rules of comity represent you. A corporation may be represented by an officer or employee only when the contested liability does not exceed \$2,500, exclusive of penalty and interest. Persons may not appear in a representative capacity unless a properly executed power of attorney has been filed with the OAH. You or your attorney may produce witnesses, documents, or other pertinent materials at the hearing to substantiate your protest. The OAH will notify you or your attorney in writing of the hearing results.

The Department will participate in the hearing on behalf of all member jurisdictions. For more information regarding administrative hearings, see 86 Ill. Adm. Code Part 200, "Practice and Procedure for Hearings before the Illinois Department of Revenue."

Illinois Independent Tax Tribunal

If you disagree with the Illinois Department of Revenue's audit findings and the amount in controversy is \$15,000 or more, the protest should be filed with the Illinois Independent Tax Tribunal in the form of a petition in accordance with the Tribunal's rules of practice and procedure. See 35 ILCS 1010/1-1, *et seq.*

Circuit Court

If you are not satisfied with the results of the administrative hearing, you may seek a review of the hearing decision in Circuit Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101, *et seq.*).

If you disagree with our determination that monies are due, you may bypass the administrative hearing process by paying the monies under protest and seeking review of our determination in circuit court under the provisions of the State Officers and Employees Money Disposition Act (30 ILCS 230/1, *et seq.*).

Appellate Court

Decisions of the Illinois Independent Tax Tribunal must be appealed directly to the Illinois Appellate Court.

Violations

Traffic offenses

Failure to display motor fuel use tax license

You may be asked by a law enforcement officer or an agent of the Illinois Department of Revenue to show your license for inspection. If you do not provide the original valid license or copy of the valid license (or an electronic image of that license) to the officer or agent, you will be subject to a traffic citation for failing to display a motor fuel use tax license.

Access your Illinois IFTA account at [MyTax Illinois](#).

Violations (continued)

Failure to display motor fuel use tax decals

On each qualified motor vehicle, you must display two valid motor fuel use tax decals, one properly affixed on each external side of the vehicle.

If you do not display two valid decals, you will be subject to a traffic citation for operating without displaying motor fuel use tax decals.

Failure to display motor fuel use tax single-trip permit

If you are the driver of any qualified motor vehicle and do not possess a valid motor fuel use tax license or display valid decals, you must have a valid single-trip permit for interstate motor fuel use tax.

If you do not provide a valid single-trip permit for inspection by a law enforcement official, you will be subject to a traffic citation for operating a qualified motor vehicle without displaying a single-trip permit.

Operating with a revoked motor fuel use tax license

You must not operate a qualified motor vehicle in any jurisdiction with a revoked motor fuel use tax license.

If a qualified motor vehicle is operated in Illinois with a revoked motor fuel use tax license, the vehicle will be placed out of service. The vehicle cannot be operated in Illinois until reinstatement of the motor fuel use tax license.

Civil penalty

If a qualified motor vehicle is found to be operating in Illinois without a valid

- motor fuel use tax license and decals,
- single trip permit, or
- 30-day IFTA temporary permit,

then the person required to obtain a license or permit under Section 13a.4 or Section 13a.5 of the Motor Fuel Tax Law must pay a minimum \$1,000 penalty.

Note There is a \$2,000 penalty for each subsequent occurrence.

Criminal offenses

As a motor carrier licensed for motor fuel use tax in Illinois, it is your responsibility to ensure that all tax returns are correctly reported, filed on time, and paid in full when due. The following actions are all criminal offenses in Illinois:

- operating without a valid motor fuel use tax license,
- failing to file a quarterly motor fuel use tax return,
- failing to make payment of motor fuel use taxes due,
- filing a false quarterly motor fuel use tax return,
- filing a false motor fuel use tax application or decal order form,
- failing to keep books and records, and
- refusing upon demand to submit for inspection and examination the required books and records.

Dyed diesel

It is illegal to use dyed diesel fuel to power your licensed motor vehicle on the highways of Illinois. Any person who knowingly possesses dyed diesel fuel for highway use is guilty of a Class A misdemeanor. Each subsequent offense is a Class 4 felony. If a licensed motor vehicle is found to have dyed diesel fuel within the ordinary fuel tanks attached to the motor vehicle, the operator shall pay a penalty of \$1,000. For a second or subsequent occurrence the penalty is \$5,000.

Violations (continued)

Diesel fuel is considered dyed if any amount of dye is present. Do not

- blend tax-paid diesel fuel with tax-free dyed diesel in the ordinary fuel tank of your diesel-powered licensed motor vehicle, or
- blend transmission fluid and/or additives that contain the dye Solvent Red 164 with tax-paid diesel fuel to power your diesel-powered licensed motor vehicle.

In our efforts to enforce this law, an agent of IDOR may ask to inspect your fuel tanks for any presence of dye. Persons refusing to allow an inspection shall pay a \$1,000 penalty for each refusal. Any license or permit issued under the Motor Fuel Tax Law may be revoked for refusing to allow an inspection.

Where to Get Information

International Fuel Tax Association, Inc.

Visit the International Fuel Tax Association's (IFTA Incorporated) website at www.iftach.org to access the monthly newsletter, current and previous quarters' tax rates, and other information.

Illinois Department of Revenue

Important updates and general information are available on our website at tax.illinois.gov. Information and forms for other taxes (*e.g.*, income tax, sales tax, etc.) are also available.

How to Contact Us

Illinois Department of Revenue

Motor Fuel Use Tax

To better service any inquiries you have regarding the Illinois Motor Fuel Use Tax or your account, please use the contact information listed below.

MOTOR FUEL USE TAX SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19467
SPRINGFIELD IL 62794-9467
217 785-1397
Rev.IFTA@Illinois.gov

Parcels or overnight express delivery

MOTOR FUEL USE TAX SECTION
ILLINOIS DEPARTMENT OF REVENUE
101 W JEFFERSON ST MC 2-265
SPRINGFIELD IL 62702

Report violations or misuse of motor fuel use tax license, decals, or single-trip permits

BUREAU OF CRIMINAL INVESTIGATIONS
ILLINOIS DEPARTMENT OF REVENUE
100 W RANDOLPH ST
CHICAGO IL 60601
312 814-1750 *or* 1 800 CHEAT-11 (1 800 243-2811)

Access your Illinois IFTA account at MyTax Illinois.

How to Contact Other Illinois State Agencies

Other Illinois agencies

Below is a list of other Illinois state agencies you may need to contact regarding your trucking or transportation operations.

Travel authority

TRANSPORTATION DIVISION
IL COMMERCE COMMISSION
527 EAST CAPITOL AVENUE
SPRINGFIELD IL 62794-9280

217 782-2593

www.icc.illinois.gov

Vehicle licensing and registration

or

International Registration Plan (IRP)

COMMERCIAL AND FARM TRUCK SERV
IL SECRETARY OF STATE
SECOND AND EDWARDS STREET
M J HOWLETT BUILDING ROOM 300
SPRINGFIELD IL 62756

217 782-4815

www.cyberdriveillinois.com

Oversize and overweight permits

or

Designated truck route maps

IL DEPT OF TRANSPORTATION
2300 SOUTH DIRKSEN PARKWAY
SPRINGFIELD IL 62764

217 785-1477

1 800 252-8636

www.dot.il.gov

State police commercial vehicle enforcement

COMMERCIAL VEHICLE ENFORCEMENT
IL STATE POLICE
801 S. SEVENTH ST FL 003 SUITE 300 NORTH
SPRINGFIELD IL 62703

217 782-6267

www.isp.state.il.us

Road condition information

Pre-recorded road condition information
Illinois Department of Transportation

1 800 452-IDOT (4368)

www.gettingaroundillinois.com

How to Contact Other IFTA Jurisdictions

Other IFTA-member jurisdictions

Alabama

DEPARTMENT OF REVENUE
MOTOR CARRIER SERVICES
2545 TAYLOR ROAD
MONTGOMERY AL 36117

334 242-2999

www.revenue.alabama.gov

Alberta, Canada

ALBERTA REVENUE TAX AND REVENUE ADMINISTRATION
9811-109 STREET
SIR FREDERICK W HAULTAIN BUILDING
EDMONTON AB T5K2L5
CANADA

780 427-3044

www.finance.gov.ab.ca

Arizona

DEPARTMENT OF TRANSPORTATION
1801 WEST JEFFERSON STREET
MD 527M
PHOENIX AZ 85007-3204

602 712-7665

www.azdot.gov

Arkansas

DEPARTMENT OF FINANCE AND ADMINISTRATION
MOTOR FUEL TAX
PO BOX 1752
LITTLE ROCK AR 72203

501 682-4800

www.arkansas.gov

British Columbia, Canada

PROVINCE OF BRITISH COLUMBIA
CONSUMER TAXATION PROGRAMS BRANCH
PO BOX 9442 STN PROV GOVT
VICTORIA BC V8W9V4
CANADA

250 387-0635

www2.gov.bc.ca/gov

California

STATE BOARD OF EQUALIZATION
1030 RIVERSIDE PARKWAY STE 125
WEST SACRAMENTO CA 95605

916 373-3050

www.boe.ca.gov

Access your Illinois IFTA account at [MyTax Illinois](#).

How to Contact Other IFTA Jurisdictions (continued)

Other IFTA-member jurisdictions (continued)

Colorado

DEPARTMENT OF REVENUE
TAXPAYER SERVICES
1375 SHERMAN STREET - ROOM 200
DENVER CO 80261

303 205-8205

www.colorado.gov/pacific/tax

Connecticut

DEPARTMENT OF REVENUE SERVICES
25 SIGOURNEY STREET
HARTFORD CT 06106

860 541-3222

www.ct.gov/drs

Delaware

DEPARTMENT OF TRANSPORTATION
MOTOR CARRIER SERVICES SECTION
PO DRAWER E
DOVER DE 19903-1565

302 744-2702

www.deldot.gov

Florida

DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES
2900 APALACHEE PARKWAY MS-62
TALLAHASSEE FL 32399-0626

850 617-3002

www.flhsmv.gov

Georgia

DEPARTMENT OF REVENUE
MOTOR FUEL TAX UNIT
1800 CENTURY CENTER BLVD NE
ATLANTA GA 30345-3205

877 423-6711

www.etax.dor.ga.gov

Idaho

TAX COMMISSION
ACCOUNT REGISTRATION AND MAINTENANCE - IFTA
PO BOX 36
BOISE ID 83722-0036

208 334-7806

www.tax.idaho.gov

How to Contact Other IFTA Jurisdictions (continued)

Other IFTA-member jurisdictions (continued)

Indiana

DEPARTMENT OF REVENUE
MOTOR CARRIER SERVICES DIVISION
7811 MILHOUSE ROAD SUITE M
INDIANAPOLIS IN 46241

317 615-7345
www.in.gov/dor

Iowa

DEPARTMENT OF TRANSPORTATION
MOTOR CARRIER SERVICES
PO BOX 10382
DES MOINES IA 50306-0382

515 237-3268
www.iowadot.gov

Kansas

DEPARTMENT OF REVENUE
CUSTOMER RELATIONS - MOTOR FUEL
915 SW HARRISON ST
TOPEKA KS 66625-8100

785 296-4041
www.ksrevenue.org

Kentucky

TRANSPORTATION CABINET
DIVISION OF MOTOR CARRIERS
PO BOX 2007
FRANKFORT KY 40602

502 564-9900 EXT. 4103
www.transportation.ky.gov/dmc

Louisiana

DEPARTMENT OF REVENUE
TAXPAYER SERVICE DIVISION
PO BOX 4998
BATON ROUGE LA 70896-6362

225 219-2520
www.revenue.louisiana.gov

Maine

BUREAU OF MOTOR VEHICLES
FUEL TAX LICENSING
29 STATE HOUSE STATION
AUGUSTA ME 04333-0029

207 624-9000 EXT. 52137
www.maine.gov/sos/bmv

How to Contact Other IFTA Jurisdictions (continued)

Other IFTA-member jurisdictions (continued)

Manitoba, Canada

MANITOBA FINANCE
TAXATION DIVISION
101-401 YORK AVENUE
WINNIPEG MB R3C0P8
CANADA

204 945-3194

www.gov.mb.ca/finance/taxation

Maryland

COMPTROLLER OF MARYLAND
MOTOR FUEL TAX DIV
PO BOX 1751
ANNAPOLIS MD 21404-1751

410 260-7818

www.marylandtaxes.com

Massachusetts

DEPARTMENT OF REVENUE
IFTA OPERATIONS UNIT
PO BOX 7027
BOSTON MA 02204

617 887-5054

www.mass.gov/dor

Michigan

DEPARTMENT OF TREASURY
CUSTOMER CONTACT DIVISION — SPECIAL TAXES
PO BOX 30474
LANSING MI 48909

517 636-4580

www.michigan.gov/treasury

Minnesota

DEPARTMENT OF PUBLIC SAFETY
DRIVER AND VEHICLE SERVICES
445 MINNESOTA STREET
ST. PAUL MN 55101

651 205-4141

www.dps.mn.gov

Mississippi

STATE TAX COMMISSION
PO BOX 1033
1577 SPRINGRIDGE ROAD
RAYMOND MS 39154-9602

601 923-7151

www.dor.ms.gov

How to Contact Other IFTA Jurisdictions (continued)

Other IFTA-member jurisdictions (continued)

Missouri

DEPARTMENT OF TRANSPORTATION
MOTOR CARRIER SERVICES
PO BOX 893
JEFFERSON CITY MO 65102-0893
573 751-0661
www.modot.org/mcs

Montana

DEPARTMENT OF TRANSPORTATION
MOTOR CARRIER SERVICES DIVISION
PO BOX 4639
HELENA MT 59604-4639
406 444-0816
www.mdt.mt.gov

Nebraska

DEPARTMENT OF MOTOR VEHICLES
MOTOR CARRIER SERVICES DIVISION
301 CENTENNIAL MALL SOUTH
PO BOX 94729
LINCOLN NE 68509-4729
888 622-1222
www.dmv.state.ne.us

Nevada

DEPARTMENT OF MOTOR VEHICLES
MOTOR CARRIER SECTION
555 WRIGHT WAY
CARSON CITY NV 89711-0625
775 684-4711 EXT. 2
www.dmvnv.com

New Brunswick, Canada

DEPARTMENT OF FINANCE
REVENUE AND TAXATION DIVISION
TAX ACCOUNTING & REFUNDS
670 KING ST
PO BOX 3000
FREDERICTON NB E3B5G5
CANADA
506 453-3029
www.gnb.ca

How to Contact Other IFTA Jurisdictions (continued)

Other IFTA-member jurisdictions (continued)

Newfoundland, Canada

DEPARTMENT OF FINANCE
TAX ADMINISTRATION DIVISION
CONFEDERATION BUILDING
PO BOX 8720
ST JOHNS NL A1B4K1
CANADA

709 729-1786

www.fin.gov.nl.ca

New Hampshire

DEPARTMENT OF SAFETY
ROAD TOLL BUREAU
33 HAZEN DRIVE
CONCORD NH 03305

603 223-8069

www.nh.gov/safety

New Jersey

DIVISION OF MOTOR VEHICLES
225 EAST STATE STREET PO BOX 133
TRENTON NJ 08666

609 633-7324

www.state.nj.us/mvc

New Mexico

TAXATION AND REVENUE DEPARTMENT
COMMERCIAL VEHICLE BUREAU
PO BOX 5188
SANTA FE NM 87504-5188

505 476-1551

www.mvd.newmexico.gov

New York

DEPARTMENT OF TAXATION AND FINANCE
REGISTRATION SECTION/HIGHWAY USE TAX UNIT
W.A. HARRIMAN CAMPUS
ALBANY NY 12220

518 457-5735

www.tax.ny.gov

North Carolina

DEPARTMENT OF REVENUE
MOTOR FUELS TAX DIVISION
1429 ROCK QUARRY ROAD SUITE 105
RALEIGH NC 27640

919 707-7521

www.dornc.com

How to Contact Other IFTA Jurisdictions (continued)

Other IFTA-member jurisdictions (continued)

North Dakota

DEPARTMENT OF TRANSPORTATION
MOTOR VEHICLE DIVISION-MOTOR CARRIER SERVICES
608 EAST BOULEVARD AVENUE STE 103
BISMARCK ND 58505-0780

701 328-2928

www.dot.nd.gov

Nova Scotia, Canada

SERVICE NOVA SCOTIA & MUNICIPAL RELATIONS
PROGRAM MANAGEMENT & CORPORATE SERVICES
PO BOX 755
HALIFAX NS B3J2V4
CANADA

902 424-2850

www.gov.ns.ca

Ohio

DEPARTMENT OF TAXATION
EXCISE AND MOTOR FUEL TAX DIVISION
PO BOX 530
COLUMBUS OH 43216-0530

855 466-3921

www.tax.ohio.gov

Oklahoma

CORPORATION COMMISSION
ENERGY AND EXCISE TAX DIVISION
PO BOX 530
OKLAHOMA CITY OK 73152-2948

405 522-8772

www.occeweb.com

Ontario, Canada

MOTOR FUELS AND TOBACCO TAX BRANCH
MINISTRY OF FINANCE
33 KING ST WEST 3RD FLOOR, BOX 625
OSHAWA ON L1H8H9
CANADA

905 440-4186

www.fin.gov.on.ca

Oregon

DEPARTMENT OF TRANSPORTATION
MOTOR CARRIER TRANSPORTATION DIVISION
550 CAPITOL STREET NE
SALEM OR 97301-2530

503 373-1634

www.oregon.gov/odot

Access your Illinois IFTA account at [MyTax Illinois](#).

How to Contact Other IFTA Jurisdictions (continued)

Other IFTA-member jurisdictions (continued)

Pennsylvania

DEPARTMENT OF REVENUE
BUREAU OF MOTOR FUEL TAXES
PO BOX 280646
HARRISBURG PA 17128-0646

717 783-1563

www.revenue.state.pa.us

Prince Edward Island, Canada

DEPARTMENT OF THE PROVINCIAL TREASURY
TAXATION AND PROPERTY RECORDS DIVISION
SHAW BUILDING, 1ST FLOOR
PO BOX 2000
CHARLOTTETOWN PE C1A7N8
CANADA

902 368-6577

www.taxandland.pe.ca

Quebec, Canada

MINISTÈRE DU REVENU DU QUÉBEC
SERVICE COTISATION - B(DGM)
3800 RUE DE MARLY, SECTEUR 3-2-1
SAINTE-FOY QC G1X4A5
CANADA

418 652-4382

www.revenuquebec.ca

Rhode Island

DEPARTMENT OF ADMINISTRATION
DIVISION OF TAXATION - EXCISE TAX SECTION
ONE CAPITOL HILL
PROVIDENCE RI 02908

401 574-8788

www.tax.state.ri.us

Saskatchewan, Canada

SASKATCHEWAN FINANCE
REVENUE DIVISION
2350 ALBERT STREET, 4TH FLOOR
REGINA SK S4P4A6
CANADA

306 787-6632

www.saskatchewan.ca

How to Contact Other IFTA Jurisdictions (continued)

Other IFTA-member jurisdictions (continued)

South Carolina

DEPARTMENT OF MOTOR VEHICLES
MOTOR CARRIER SERVICES
10311 WILSON BLVD
PO BOX 1498
BLYTHEWOOD SC 29016
803 896-3870
www.scdmvonline.com

South Dakota

DEPARTMENT OF REVENUE
DIVISION OF MOTOR VEHICLES
445 EAST CAPITOL AVENUE
PIERRE SD 57501-3100
605 773-5392
dor.sd.gov

Tennessee

DEPARTMENT OF REVENUE
COMMERCIAL VEHICLE DIVISION/IFTA UNIT
301 PLUS PARK BLVD
NASHVILLE TN 37217
615 399-4267
www.tn.gov

Texas

COMPTROLLER OF PUBLIC ACCOUNTS
LBJ STATE OFFICE BUILDING
111 EAST 17TH STREET
AUSTIN TX 78774
512 463-6056
www.window.state.tx.us/taxinfo

Utah

STATE TAX COMMISSION
210 N 1950 W
SALT LAKE CITY UT 84134
801 297-6880
www.dmv.utah.gov/motorcarriers

Vermont

DEPARTMENT OF MOTOR VEHICLES
120 STATE STREET
MONTPELIER VT 05603-0001
802 828-2070
www.dmv.vermont.gov

How to Contact Other IFTA Jurisdictions (continued)

Other IFTA-member jurisdictions (continued)

Virginia

DEPARTMENT OF MOTOR VEHICLES
MOTOR CARRIER SERVICES
PO BOX 27412
RICHMOND VA 23269-0001

804 249-5130

www.dmv.state.va.us

Washington

DEPARTMENT OF LICENSING
FUEL TAX SERVICES
PO BOX 9228
OLYMPIA WA 98507-9228

360 664-1868

www.dol.wa.gov

West Virginia

TAX DEPARTMENT
DEPARTMENT OF MOTOR VEHICLES
COMMERCIAL VEHICLE SECTION FUEL TAX UNIT
5707 MACCORKLE AVENUE 17900
CHARLESTON WV 25311

304 926-0799

www.wvtax.gov

Wisconsin

DEPARTMENT OF TRANSPORTATION
4802 SHEBOYGAN AVENUE ROOM 151
PO BOX 7979
MADISON WI 53707-7979

608 266-9900

www.dot.wisconsin.gov

Wyoming

DEPARTMENT OF TRANSPORTATION
MOTOR VEHICLE SERVICES IFTA FUEL TAX SECTION
5300 BISHOP BLVD
CHEYENNE WY 82009-3340

307 777-4827

www.dot.state.wy.us

Exhibits

Exhibit	Page
IFTA License	31
IFTA Decal	32
Single-trip Permit	33
MyTax Illinois Informational Bulletin FY 2013-02	34
Informational Bulletin FY 2017-15	38
Guide to Maintaining Your MyTax Illinois IFTA Accounts	40
Form MFUT-76, Illinois Motor Fuel Use Tax Individual Trip Summary Report	42
Form MFUT-77, Illinois IFTA Decal Assignment and Tracking Sheet.	43

**License
for Illinois Motor Fuel Use Tax**



October 1, 2018

Licensee Name
Licensee DBA
Licensee Street Address
Licensee City State ZIP

Letter ID:
Account ID:
IFTA License Number:
Reporting Period: December 2020

	Illinois Department of Revenue 	_____ Illinois IFTA License Number
<p>Illinois Interstate Motor Fuel Use Tax License issued under the International Fuel Tax Agreement (IFTA) Effective Date January 1, 2020 – December 31, 2020</p>		
<p>This license is valid for qualified vehicles operated by the licensee in all IFTA jurisdictions.</p>		
Licensee Name Licensee DBA Licensee Street Address Licensee City State ZIP _____ Licensee	_____ DECEMBER 1, 2019 Date issued	<p style="text-align: center;">NOTE</p> This document or an exact reproduction of this document must be carried in the cab of each qualified vehicle registered under the Illinois IFTA Program.

Retain this portion for your records
----- Detach license here -----

Enclosed are your IFTA license and decals. You are required to make legible copies or electronic images of this license so a copy is carried in each qualified motor vehicle. This license is valid in all current IFTA jurisdictions. Please read the Illinois Motor Fuel Use Tax Carrier Compliance Manual (MFUT-53) on our website at tax.illinois.gov to familiarize yourself with IFTA requirements.

Each vehicle must display one set of decals on the exterior portion of the qualified motor vehicle's cab — one decal on each side. Do not display decals on windshields, side vent windows, saddle tanks or trailers. You must remove all expired decals. Failure to display the decals in the required location may result in a citation issued by law enforcement officials. In addition, jurisdictions may require you to purchase a single trip permit if decals are not properly displayed.

THESE 2020 CREDENTIALS MAY BE DISPLAYED BEGINNING NOVEMBER 1, 2019

If, at any time during the year, you go out of business or otherwise voluntarily close your Motor Fuel Use Tax account, please contact us. Upon closure of your account, you will be required to destroy this license and all copies. You also must remove all related decals issued by the Illinois Department of Revenue.

If you have any questions, please contact our Springfield office weekdays between 8:00 a.m. and 4:00 p.m. Our email address and telephone number are below.

ALCOHOL, TOBACCO, AND FUEL DIVISION
ILLINOIS DEPARTMENT OF REVENUE
217 785-1397
REV.IFTA@Illinois.gov



MFUT-14 (R-02/20)

Red in color

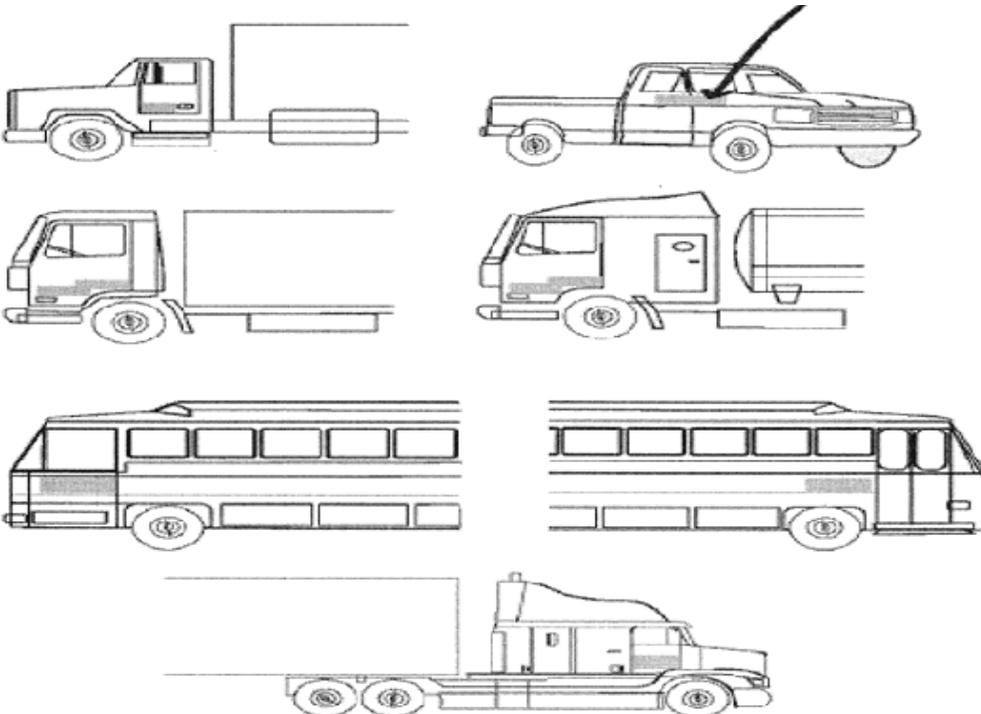
Placement of Decals

Each qualified vehicle must display **one set** of valid decals on the exterior portion of the truck's cab — **one decal on each side**.

1. Refer to your IFTA Carrier Compliance Manual for proper placement of decal.
2. Peel decal from paper backing by bending backward at center and lifting edge.
3. Apply to clean, smooth, wax-free surface at moderate temperature.
4. Position decal on surface and rub firmly.

MFUT-14 (R-02/20) Printed by authority of the State of Illinois

Place your IFTA decals in the shaded areas.



Avoid costly delays on the road by affixing your valid IFTA decals in the recommended shaded locations on both sides of the vehicle. These locations have been endorsed by your jurisdiction and the IFTA Law Enforcement Committee. Do not place IFTA decals on windows, mirrors, tanks, or vents. Please remove all expired or non-valid decals.



Illinois Department of Revenue

ILLINOIS

Single Trip Interstate Motor Fuel Use Tax Permit

Fee - \$40.00

Please print or type

1 Business name (if applicable): _____

2 Applicant's name: _____
Last First Middle Initial

3 Principal business address: _____
Street address

City State ZIP

4 Vehicle license number: _____ State: _____

5 Point of entry in Illinois: _____
State/Road

This permit is not transferable.

Permit issued to named applicant for use only in the vehicle identified above by license number. Upon expiration of 96 hours from the effective time shown, this permit is void.

Official Use Only

STP no.: _____

Date issued: _____
Month Day Year

Instructions

Enter company's or owner's FEIN.
If no FEIN, enter owner's Social Security Number.
Federal Employer Identification Number (FEIN)

(A) _____

Social Security Number

(B) _____

Telephone () _____

Effective

Date _____
Month Day Year AM

Time _____ PM

And for 96 hours thereafter then void.



informational

Bulletin

Brian Hamer, Director

New Online Account Management System Available

To all tax professionals and taxpayers registered for Illinois sales, use, and other related taxes

This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.



For information or forms

Visit our web site at:
tax.illinois.gov

Call us at:
**1 800 732-8866 or
217 782-3336**

Call our TDD
(telecommunications device
for the deaf) at:
1 800 544-5304

On September 24, 2012, **MyTax Illinois**, an online account management program for taxpayers, will become available. MyTax Illinois provides a centralized location on the Illinois Department of Revenue (IDOR) website for taxpayers to register a new business, file returns, make payments, and manage their tax accounts. With MyTax Illinois, more sales, use, and other related tax returns can now be filed electronically including the ART-1, CMFT-1, PST-1, ST-1, ST-4, ST-8, ST-14, ST-44, and ST-556. Other new functions include the ability for ST-1 filers to file electronically with special attachments and credits such as Schedule ST-2-DP and ST-2-TS, and PST-2 reporting. For MyTax Illinois information and special filing and payment requirements for IFTA, see Informational Bulletin FY 2013-03 at tax.illinois.gov.

What taxes will be included in MyTax Illinois?

All tax types listed below will eventually be part of MyTax Illinois. Full implementation will take place in three phases, with a tentative completion date of June 2013.

Phase 1 – September 2012

- New business registration for all tax types administered by IDOR
- Sales, use, and other related tax return filing, payment, and account management (includes taxpayers who file Forms ART-1, CMFT-1, PST-1, ST-1, ST-4, ST-8, ST-14, ST-44, and ST-556)
- International Fuel Tax Agreement (IFTA) registration, filing, payment, and account management

Phase 2 – March 2013

- Excise tax return filing, payment, and account management

Phase 3 – June 2013

- Withholding income tax return filing, payment, and account management
- Business income tax return filing, payment, and account management
- Individual income tax account management

Other than the addition of new taxes in each phase, should I expect any other changes to MyTax Illinois?

Yes. With MyTax Illinois, IDOR wants to put more control of tax accounts into your hands by adding more functionality as we continue to build the system. Look for information on tax.illinois.gov and on the home screen for MyTax Illinois.

What will I be able to do using MyTax Illinois?

With the first phase of MyTax Illinois, you will be able to

- register a new business,
- file and view original and amended returns,
- schedule, adjust, and make payments online,
- view correspondence received from IDOR, and
- view account information.

Each of these functions will be available to you from one centralized location, and all in one session, for all return types in Phase 1.

How do I access MyTax Illinois?

To set up your MyTax Illinois access, you must complete specific information about you and your company. First, go to tax.illinois.gov and click on the MyTax Illinois logo. Follow the instructions to advance to the MyTax Illinois home screen. From there, you will click on the “Sign up now!” button, complete all required fields on the “Activation Summary” page, and then click “submit”.

After IDOR verifies your submitted information — usually within a minute or two — we will send a message to the email address you provided giving you the authorization code needed for your initial login. Then, go back to the MyTax Illinois home screen (through tax.illinois.gov or use the link within the email) and enter your username and password, along with the authorization code. **Note:** The authorization code is only required for your first login.

As more taxes are added to MyTax Illinois, no additional action will be necessary if you have already activated your account for sales, use, and other related taxes. MyTax Illinois will automatically provide account information for the additional taxes when you logon.

If you have trouble activating your MyTax Illinois account, call us at **217 785-3707**.

Will I have a separate MyTax Illinois account for each type of return I file?

No. Activation is based on your Social Security number (SSN) if you are a sole proprietor or your Federal Employer Identification Number (FEIN) for all other businesses. This means that your company can only have **one** MyTax Illinois account per FEIN or SSN.

Your company will be required to designate a “Primary User” to set up your MyTax Illinois account who will then grant others access.

How do I grant others access to my MyTax Illinois account?

The primary user has two methods for granting others access to your company’s MyTax Illinois account. The first method is to create a secondary user ID, which enables another person to access your account without requiring them to set up their own primary account. The secondary user will have a unique user ID and password for your account. The primary user can set up multiple secondary users as needed.

The second method the primary user can use is to grant third-party access to your company’s MyTax Illinois account. This is typically used for a tax preparer. The third-party user must have their own MyTax Illinois account in order to access your account, and they are required to enter shared secret information to verify that they should have access to your account. If the third party is not registered for one of the taxes currently available in MyTax Illinois, they will not be able to create their own MyTax Illinois account or have access to yours through the third-party method. Any third-party you wish to grant access to who does not have their own MyTax Illinois account can still be granted access through the secondary user method described in this section.

Will I be able to control what secondary or third-party users are allowed to do on the account?

Yes. As primary user, you control the settings for all access to your account. You can choose to allow other users only to view your tax account information, file returns, make payments, or to file and pay. The primary user will be responsible for any maintenance needed to secondary or third-party users.

What happens if our company needs to change the primary user?

The department can reset your company's primary user on your MyTax Illinois account. For assistance with changing your company's MyTax Illinois primary user, call us at **217 785-3707**.

What are the benefits of using MyTax Illinois to file returns and make payments?

MyTax Illinois has the following features that make filing returns and making payments easier.

- Filing your original return using MyTax Illinois allows you to file any amended returns needed on that period electronically as well. **Note:** Any corrections to original returns filed on paper, including older periods, will have to be filed using the paper amended forms available on our website.
- Many of the calculation fields on returns will compute automatically, which reduces math errors.
- Returns can be saved and edited at a later time before they are submitted or canceled.
- There are helpful tips available for many of the lines where common mistakes are made. These tips can be viewed or hidden by clicking on the blue question mark icon next to the lines.
- Multiple payments can be scheduled in advance, and changes can be made, as necessary, or the payment can be canceled, up to 2 business days prior to the date of debit.
- Fields that contain errors are displayed in red, providing a clear indication where changes must be made before the return or payment is submitted.

What can I expect my returns to look like in MyTax Illinois?

When filing your returns, you will be required to provide the same information that we currently ask for. Providing this information electronically does change the appearance of the information during your filing session because it has been developed to save you time and to help ensure accuracy. You can expect to see some information pre-populated for you as well as the use of drop down menus, check boxes, and hyperlinks to make your filing experience more efficient.

When viewing previously filed periods, returns will look nearly identical to the paper forms you are accustomed to seeing. We will add a special header at the top of each page to provide pertinent information such as confirmation number and date of submission.

Do **not** send paper copies of returns you have filed electronically.

Will I still be able to use the WebFile and WebPay applications?

WebFile - Access to our WebFile program for Form ST-1 will remain available until September 23, 2012. After that time, MyTax Illinois will be the only method available for free electronic filing on our website at **tax.illinois.gov**.

Note: Access to WebFile will remain available for taxes that are not part of Phase 1.

WebPay - Access to WebPay for all sales, use, and other related taxes will remain available for a short period of time after MyTax Illinois comes up to allow time for the transition to the new system.

Note: Access to WebPay will remain available for taxes that are not part of Phase 1.

Are there any helpful tips that will make using MyTax Illinois easier?

MyTax Illinois has several features that will make use easier. Following are just a few items that are especially important to remember.

- **HYPERLINKS** - Use hyperlinks (words in blue font that are underlined) to go directly to the page where the stated action can take place.

- **NAVIGATION** - Do not use your Internet browser arrows to navigate while you are logged into MyTax Illinois. Use the hyperlinks that are located in the left margin and throughout the rest of the page.
- **TABS** - Use tabs in MyTax Illinois to display additional information on each page. It is important that you familiarize yourself with each of the tabs and sub-tabs so that you have complete information.
- **HELP** - If you get “stuck”, use the on-page tips and the help document provided in the left margin to understand what is needed or what is being displayed.
- **Messages** - The tab labeled “messages” is similar to an email inbox. IDOR will use this feature to send one-way communications to you, and this tab will serve as your inbox for these communications. You cannot reply to these messages.
- **Letters** - The tab labeled “letters” will contain copies of correspondence mailed to you by IDOR. This tab will be helpful if you lose or misplace a piece of correspondence. In addition, if you set up your tax preparer as a secondary or third-party user, they will have access to the correspondence without the hassle of delivery.
- **Manage my web profile** - The hyperlink in the left navigation bar labeled “manage my web profile” will be used for all management regarding the primary, secondary, and third-party users on your company’s MyTax Illinois account. With this hyperlink, you also can manage your stored bank account information.

Are there any new terms I need to know that will make using MyTax Illinois easier?

- **Requests** - Each action you authorize on your MyTax Illinois account (making a payment, filing a return, *etc.*) is considered a web request. The tab labeled “requests” will show all actions and will be your “record keeping” location for MyTax Illinois actions only.
- **Activity** - The tab labeled “activity” will show all requests that have been passed to the department and, if processed, any changes the department made. This tab will display all actions on your IDOR account, even if those activities were initiated outside of the MyTax Illinois system. The “status” column in this tab will be a helpful tool in determining whether your return has been fully processed by the department. **Note:** The department transfers certain requests only once a day, so most requests do not occur immediately. These requests are considered pending at the time they are made (*e.g.* payments you have scheduled for the future or actions that have not been transferred to the department) and will not show in the “activity” tab until the daily retrieval is done by the department or the date of payment.



informational

Bulletin

Constance Beard, Director

Change to Motor Fuel Use Tax Reporting of and Rates on Liquefied Natural Gas and Propane

To: All Licensed Interstate Motor Carriers

This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.

For information
Visit our website at:
tax.illinois.gov

Call us at:
217 785-1397

Call our TDD
(telecommunications device
for the deaf) at:
1 800 544-5304

Beginning on July 1, 2017, the International Fuel Tax Agreement (IFTA) requires liquefied natural gas (LNG) to be reported using diesel gallon equivalents (DGEs). Effective July 1, 2017, P.A. 100-9 requires fuel distributors to sell liquefied natural gas (LNG) used as motor fuel in DGEs. It also requires liquefied natural gas and propane to be reported and taxed in DGEs.

What is a diesel gallon equivalent, and what is the difference between it and a liquid gallon of LNG or propane?

The Motor Fuel Tax Law defines a “diesel gallon equivalent” as an amount of liquefied natural gas or propane that has the equivalent energy content of a gallon of diesel fuel and shall be defined as 6.06 pounds of LNG or 6.41 pounds of propane.

Do I need to convert liquid gallons of LNG to DGEs?

Beginning on July 1, 2017, the IFTA Agreement requires that LNG must be reported using DGEs in Illinois on Form MFUT-15 (and in all IFTA jurisdictions). Also beginning July 1, 2017, Illinois law requires fuel distributors to sell LNG used as motor fuel in DGEs. Since reporting in DGEs is a requirement of every jurisdiction in the IFTA Agreement and most retailers use the DGE standard for selling liquefied natural gas at fueling stations, your LNG receipts should be in DGEs. In the rare case that the fuel was not sold in DGEs, it can be converted by multiplying the number of liquid gallons by 0.5776.

Do I need to convert liquid gallons of propane to DGEs?

Illinois law requires that sales of propane used as motor fuel shall be in actual liquid gallons. Because reporting requirements for propane vary among the IFTA jurisdictions, beginning July 1, 2017, only the gallons of propane reported on the Illinois line of Form MFUT-15 must be converted to determine the DGEs that are subject to tax at the Illinois rate. To convert propane gallons on the Illinois line of Form MFUT-15, column H (taxable gallons) and column I (tax paid gallons) to DGEs, multiply the number of gallons by 0.651. Gallons for the other jurisdiction lines will be reported as liquid gallons, unless otherwise specified in the [IFTA Tax Rate Matrix](#) footnotes.

What effect do the reporting requirement and rate changes have on the Motor Fuel Use Tax rate for LNG and propane?

Prior to July 1, 2017, Illinois taxed LNG and propane at the rate of 19 cents per liquid gallon. Beginning July 1, 2017, the Motor Fuel Tax rate on both LNG and propane is 21.5 cents per DGE. The Motor Fuel Use Tax Rate will be published using the DGE rate plus the Part B rate. Rate information is available on our website at tax.illinois.gov. For more information, see FY 2017-10-A, Change in the Motor Fuel Use Tax Rate, Effective July 1, 2017 through December 31, 2017, which is also available at tax.illinois.gov.

Guide to Maintaining Your MyTax Illinois IFTA Accounts

As an IFTA-qualified motor carrier, you are required to file and pay electronically using [MyTax Illinois](#).

[MyTax Illinois](#) is a free electronic filing and account maintenance system, available on our website at tax.illinois.gov 24 hours a day, wherever you have an internet connection. As shown in the graphic below, MyTax Illinois allows you to register your IFTA accounts, file and pay your IFTA returns, and maintain your IFTA accounts, as well as other Illinois tax accounts:

IFTA

If you already have a MyTax Illinois account, [you may login here](#).

 **Initial Application**

[Apply for a new IFTA license and decals \(Form MFUT-12\)](#)

[Retrieve my saved application](#)

 **Miscellaneous**

[Access the Illinois Motor Fuel Use Tax Carrier Compliance Manual \(MFUT-53\)](#)

[Sign up for a MyTax Illinois account](#)

For more information about IFTA, go to:
<https://www2.illinois.gov/rev/research/taxinformation/motorfuel/mfut/Pages/default.aspx>
(This will take you to the Illinois Department of Revenue informational page for IFTA.)

Prior to accessing your accounts in MyTax Illinois, you must have previously submitted Form MFUT-12, Motor Fuel Use Tax IFTA License and Decals Application, and had active IFTA accounts in the past, or you can create the accounts by clicking the “IFTA” button to complete and submit a new, original Form MFUT-12.

If this is the first time accessing your accounts in MyTax Illinois using a login, click the “Sign up Now!” button to create your user account and select your username and password. After submitting your sign-up request, you will receive an email from MyTax Illinois that contains an authorization code to confirm your new login. You must enter your username, password and authorization code to login to your MyTax Illinois account for the first time. After the initial login, you will only need your username and password to login.

Once you have established your IFTA profile on MyTax Illinois and login to the MyTax Illinois account maintenance system, you will see that you have two IFTA Accounts: your IFTA APP account and your IFTA Returns Account.

Your **IFTA App account** is used to submit the MFUT-12 application for an IFTA license and decals. This includes orders and payments for additional and replacement decals. You will also use this account to file your annual renewal application. Reinstatement fees on revoked accounts are also made in the App account. After you complete your MFUT-12 application and order your decals, you must click the “Submit” button in order for us to receive it. When you submit an application, you will receive one confirmation number for the application and payment. Every time you submit an application or payment, you will receive a confirmation number that is date and time stamped. You should print these confirmation numbers for your records.

Your **IFTA Returns account** is used to submit your MFUT-15 IFTA quarterly returns, amended returns, and payments for quarterly liability.

Quarterly Returns – You will be able to file a quarterly tax return approximately 15 days before the quarter ends. Returns are due 30 days after the quarter ends. You will receive two different confirmation numbers when you file and pay a MFUT-15 IFTA quarterly return. One is for the return being successfully submitted, and the other is for the payment being successfully submitted. Every time you submit a return or payment, you will receive a confirmation number that is date and time stamped. You should print these confirmation numbers for your records.

Tax Rates – The quarterly tax rates are loaded into MyTax Illinois and will automatically populate when you choose the jurisdictions you traveled in and the type of fuel you used. From time to time, jurisdictions will have split rates for 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 around the end of each quarter.

Surcharges - Some jurisdictions have a surcharge tax rate in addition to their quarterly rate. Jurisdictions with surcharges require two entry lines. After you enter the miles and gallons for that jurisdiction, you must enter the jurisdiction and fuel type on the jurisdiction row that follows. MyTax Illinois will automatically calculate the rest of the surcharge row.

Amended returns – If you need to amend a filed return, go to the original return, and click on the “Amend” button to unlock the return. Make the necessary changes, and submit the request. Please note that interest computed in MyTax may not be accurate on an amended return because it does not take into account what was originally submitted. It’s best to check one or two business days after submitting the amended return to view the correct interest and balance due. You will receive two different confirmation numbers when you file and pay an Amended MFUT-15 IFTA quarterly return. One is for the return being successfully submitted, and the other is for the payment being successfully submitted.

Important Reminders:

- “Saved” applications and returns are not transmitted to the Department. Always make sure you “submit” your application and returns so they can be processed. Once submitted, you will receive a confirmation number. The confirmation screen will indicate, “You have successfully submitted your return request.”
- It can take up to five business days for payments to process and post on your MyTax Illinois account. It is always a good idea to sign into your MyTax Illinois account after you submit your return or application to be sure it has processed and the amount of your payment was enough to cover the balance due.
- You must maintain a current email address on your web profile in order to receive important filing notices and reminders from the Department. If you are not receiving an email reminding you to file your quarterly return, please check and update the email address by selecting Logon — Settings and then Logon — Edit in your MyTax Illinois account.
- You are responsible for maintaining current information on your web profile. To learn how to grant others access to your MyTax Illinois account or how to change a primary user, visit MyTax Illinois and look for the link “Guide to creating a MyTax Illinois account”.

For technical assistance with a MyTax Illinois logon call **217 785-3707**. For IFTA-specific questions, call **217 785-1397** weekdays between the hours of 8:00 a.m. and 4:00 p.m.



2021

Illinois Motor Fuel Use Tax Carrier Compliance Manual