

Illinois Department of Revenue  
1500 South Ninth Street  
Springfield, Illinois 62708

INFORMATIONAL BULLETIN FY84-30

TO: ALL LICENSED MOTOR FUEL DISTRIBUTORS AND SUPPLIERS OR SPECIAL FUEL

SUBJECT: AFFIDAVIT TO SUPPORT CERTAIN TAX FREE SALES OF DIESEL FUEL

The Illinois Department of Revenue is authorizing the use of an affidavit (Form IDR-648) to support certain tax free sales of diesel fuel. Diesel fuel is defined as any petroleum product intended for use or offered for sale as a fuel for engines in which fuel is injected into the combustion chamber and ignited by pressure without electric spark.

The affidavit must be completed by your customer and be on file in your office. The affidavit on file must be personalized with your name and motor fuel tax license number as issued by the Department. The document must have an original signature (not a photocopy of the signature) and be notarized.

This document should be obtained by you from your customer if you make any of the following types of tax free sales of diesel fuel:

1. Your customer does not own or operate licensed diesel highway equipment. However, he does have unlicensed, rubber-tired construction equipment used on highways, but only in moving from job site to job site. Motor fuel tax should therefore be charged on a certain percentage of this customer's purchases.
2. Your customer is a licensed supplier of special fuel.
3. Your customer is a licensed motor fuel distributor.

NOTE: You may accept an IDR-648 affidavit from a customer who is himself a licensed motor fuel distributor or supplier providing the delivery of diesel fuel will not be made into a storage tank located at a retail outlet that has withdrawal facilities readily accessible to the service drive of the retail outlet at which motor fuels are dispensed primarily into the fuel supply tanks of motor vehicles.

4. All of your customer's diesel fuel purchases are used 100% for non-highway purposes, and he does not own, operate, or control any diesel-powered, licensed highway equipment.
5. Part of you customer's purchases are tax free because he is a licensed bulk user and has a permit from the Department to purchase diesel fuel tax free.

unless revoked in writing, due to a change in the status of your customer's operations. It will be your responsibility to obtain renewal affidavits from your customers prior to the expiration of the one on file.

Failure to have a properly executed affidavit on file could result in our imposing tax, penalty, and interest on unsupported sales.

We are forwarding under separate cover a small supply of affidavits for your use. You may reproduce this document, provided that it is not altered in any manner, or you may order an additional supply from the Department. Mail requests should be addressed to P.O. Box 3545, Springfield, Illinois 62708.

If you have any questions in connection with this matter, you may contact us at (217) 782-2291.

J. Thomas Johnson  
Director of Revenue

Issued: February, 1984

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