

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

INFORMATIONAL BULLETIN FY85-9

TO: Non-Highway Motor Fuel Tax Refund Claimants,  
Licensed Distributors and Suppliers

SUBJECT: Motor Fuel Tax Refund Claims

We have prepared this bulletin as an aid to you in filing a claim for refund (RMFT-11) of Illinois motor fuel tax because the motor fuel was used for non-highway purposes.

Public Act 83-12 provided motor fuel tax increase in steps. Since claims for REFUND filed by the non-highway users may cover up to two years (claims for CREDIT from licensed distributors and suppliers, one year), we are providing the following reference to help in filing claims covering more than one tax rate:

TIME MOTOR FUEL TAX WAS PAID	LPG & GASOLINE	DIESEL
Before August 1, 1983	7<>	7<>
August 1, 1983 thru June 30, 1984	11>	13<>
July 1, 1984 thru June 30, 1985	12>	14<>
July 1, 1985 and thereafter	13>	15<>

Claims for refund must be filed within 1 year of when the tax was paid to receive a full refund. If filed after 1 year but before 2 years you will qualify for only 80 per cent. After 2 years we cannot refund any of the tax.

Our records indicate 17 per cent of the refund claim forms (RMFT-11) must be returns to the sender for additional work before we can issue the refund. The primary reason is that we don't receive the original (top copy) invoice marked "paid" by the seller. Another common problem is that we don't get enough information about usage. If there is something about your operation that required extra fuel (for example, replanting), please indicate that on the back of the claim form.

These things will help us process your refund claim more quickly, and you will get your refund sooner.

J. Thomas Johnson  
Director of Revenue

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