

+ NEW TAX IMPOSED TO PAY FOR CLEANUP OF
LEAKING UNDERGROUND FUEL STORAGE TANKS

<p>+----+ TO: LICENSED RECEIVERS +----+ OF MOTOR FUEL, AVIATION FUEL, HOME HEATING OIL, OR KEROSENE</p> <p>Effective January 1, 1990, there will be a tax of three-tenths of one cent (\$.003) per gallon on the first taxable sale or use in Illinois of certain liquid petroleum products. They are:</p> <ul style="list-style-type: none"> - motor fuel (regardless of whether it is intended for use on public highways or waters) - aviation fuel - home heating oil - kerosene <p>Liquid petroleum gas is exempt from this tax.</p> <p>The new tax is separate from and in addition to the existing motor fuel tax and will be used to clean up leaking underground storage tanks.</p> <p>WHO MUST FILE RETURNS AND PAY THIS TAX?</p> <p>As a licensed receiver of motor fuel, aviation fuel, home heating oil, or kerosene, you must collect tax when you sell your product to someone who is not also</p>	<p>You must become licensed as a receiver if you are currently a licensed distributor under the motor fuel tax, or you do any of the following:</p> <ul style="list-style-type: none"> - produce, refine, blend, compound, manufacture, or receive fuel in Illinois, or - transport fuel into or out of Illinois, or - distribute fuel by tank car or tank truck and operate a bulk plant in Illinois which has an active bulk fuel storage capacity of no less than 30,000 gallons. <p>WHICH REPORTABLE SALES ARE EXEMPT FROM TAX?</p> <p>The following are nontaxable and will be deductible on your tax return:</p> <ul style="list-style-type: none"> - sales to other licensed receivers - sales of diesel fuel used by rail carriers for direct railroad operations (i.e., in locomotives) - sales of aviation fuel and kerosene imported or received at O'Hare Airport or Midway Airport and sold to or used by 	<p>You must make specific notations on invoices or sales slips for every exempt sale and keep copies in your records.</p> <p>HOW DO I FILE AND PAY THIS TAX?</p> <p>You must file a Form RMFT-5 US (Underground Storage Tank Tax Return) each month, even if you have no tax to pay or activity to report. Enclosed is a supply of the form.</p> <p>You must begin filing for your January 1990 liability. The return and payment for each month are due on the 20th of the following month (e.g., the January return and payment are due on February 20).</p> <p>If you also pay motor fuel tax, please make your two fuel tax payments with separate checks.</p> <p>QUESTIONS?</p> <p>If you have questions concerning the tax or the return, please call or write Miscellaneous Taxes, Motor Fuel Review and Correction Unit at the phone number or address listed at the bottom of this bulletin.</p>
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a licensed receiver.

major air carriers
(i.e., carriers that
hold certificates of
public convenience
and necessity issued
by the U.S. Department
of Transportation)
- sales made and
delivered to
customers outside
Illinois

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FOR
INFORMATION

CALL: 1 800 732-8866 or
1 217 782-3336
WRITE: Illinois Department of Revenue
101 W. Jefferson St., P.O.Box 19044
Springfield, IL 62794-9044
