

Illinois
Department
of Revenue

INFORMATIONAL BULLETIN

FY91-43
January 1991

+ CHANGES IN THE MOTOR FUEL USE TAX RATE
AND THE FILING PERIOD FOR ANNUAL FILERS

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TO: ALL LICENSED +----+ INTERSTATE MOTOR CARRIERS Amendments to the Illinois Motor Fuel Tax Act effective January 1, 1991, have increased the motor fuel use tax "Part B" rate from 5 percent of the average selling price per gallon to 6.25 percent and changed the establishment date for the "Part B" rate from July 1 to JANUARY 1. Annual filers will file on a CALENDAR YEAR BASIS beginning with the 1991 calendar year. To make the transition from fiscal year to calendar year, annual filers must file a special six-month return for the period of July - December 1990 (due FEBRUARY 28, 1991). Effective January 1, 1991, if you incur a tax liability of LESS THAN \$625 during the calendar year, you may file annually if you receive permission from us. This amount has increased from a previous ceiling of \$500.	CHANGE IN THE MOTOR FUEL USE TAX RATE Effective January 1, 1991, the "Part B" rate increased 1.8> per gallon. The new rate is 6.3> per gallon. This is equal to 6.25 percent of the average selling price of special fuel sold in Illinois. The "Part A" motor fuel tax rate for special fuel remains at 21.5> per gallon. The new combined rate is 27.8> per gallon. FILING YOUR RETURNS (FORM IDR-280) + Quarterly Filers Beginning with the first quarter of 1991, you will receive revised forms indicating the new combined motor fuel use tax rate.	+ Annual Filers You will begin filing on a calendar-year basis beginning with your 1991 return (due January 31, 1992). For the period of July - December 1990, you must file a special return (due February 28, 1991). IF YOU HAVE NOT RECEIVED THIS RETURN, PLEASE CALL US AND REQUEST ONE. QUESTIONS? If you have questions or need more information, please call or write us. Our telephone numbers and address are listed at the bottom of this bulletin.
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FOR INFORMATION CALL: 1 800 732-8866 or
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