

■ Filing Form MFUT-15, IFTA Motor Fuel Use Tax Quarterly Return

TO: Illinois IFTA Motor Carriers

All qualified motor carriers registered under the Illinois IFTA Program are required to file Form MFUT-15, IFTA Motor Fuel Use Tax Quarterly Return. This return is used to report the number of miles traveled and the number of gallons of fuel purchased and consumed during each quarter and to pay any tax due.

We would like to bring to your attention several areas on the return we have identified that may cause processing delays if not correctly completed. When you complete and file your returns properly, you can avoid billing notices that may include penalty and interest charges.

Please use this bulletin as a guide when you file Form MFUT-15.

For a sample return and additional information, see the following pages.

What should I do to ensure that my returns are properly filed?

To ensure timely processing of your returns, you should

- use only the preprinted Form MFUT-15 we send you for each quarter

Tax rates may change from quarter to quarter. If you use only the preprinted return identified for each quarter, you can be sure you are using the correct rates. If you do not have the correct preprinted return for a quarter, please call us.

Note: You may no longer file annually.

- complete all information requested

Carefully read the instructions for each section, and fill in all required information. If you have any questions, please call us.

- return all fuel summaries
- make the proper corrections to your fuel summaries when necessary

- If you did not use a fuel type indicated on a summary, write "zero" under Items A and B.

- If you did not have any operations during a quarter, write "no operations" at the top of the fuel summary.
- If we sent you an incorrect fuel summary, write "no vehicles with this fuel" at the top of the fuel summary.

- round miles to the nearest whole mile and gallons to the nearest whole gallon

- pay the entire amount due
- To avoid billing notices and penalty and interest charges, please pay the entire amount due.

Note: You are required to pay any amount due that is greater than zero.

- sign your return

We cannot process your return unless it has the signature of the owner, a partner, a corporate officer, or an authorized preparer.

Questions?

If you have questions or need more information, please call or write us. Our telephone numbers and address are printed at the bottom of this bulletin.



Check if your entire fleet had absolutely **no** miles (your vehicles were not driven at all) in **any** jurisdiction during the quarter.

Check if your company is going out of business or will no longer be registered under the Illinois IFTA Program. Write in the effective date of cancellation. You may receive another return for the next quarter depending on when your cancellation was processed. If so, you must complete and file that return.

If the fuel types we have checked are not correct for your fleet, please call us immediately so that we may send you the appropriate fuel summaries with the correct tax rates.


Carry only the net due (fuel summary Column L total) to these lines.

If you have any questions about a preprinted amount on Line 2, please call us.

Pay the entire amount due. You are required to pay any amount due that is greater than zero. Indicate any credit or refund in brackets or parentheses.

Sign your return.

Do not write above this line



MFUT-15
IFTA Motor Fuel Use Tax Quarterly Return

Account no.: _____
Report quarter: 94/01
Due date: 04/30/94

Licensee name and mailing address _____

Part 1: Tell us your filing status (Check all that apply)

Quarterly filing Amended No operation Cancel fuel license, effective _____

Part 2: Fuel type summaries (Our records indicate your operations include the following fuel types)

Diesel Gasoline Gasohol Liquefied petroleum gas (LPG) Compressed natural gas (CNG)

You are required to complete a fuel summary for each fuel type in your fleet, even if there was no activity. If you have changed your operations, you must contact us for further instructions. Complete all fuel summaries before proceeding.

Part 3: Figure your total tax due or credit claimed

1 Carry forward the total due from Column L of each fuel summary. (Indicate any credits in brackets.)

	Diesel \$ _____
	Gasoline \$ _____
	Gasohol \$ _____
	LPG \$ _____
	CNG \$ _____

Cumulative total for Line 1 \$ _____

2 Credit or balance due carried forward from preceding quarter 2 \$ _____

3 Figure the cumulative total for Lines 1 and 2 3 \$ _____

4 If your return is filed after the due date listed above, figure your penalty. (10% (.10) of the Line 3 amount or \$50, whichever is greater) 4 \$ _____

5 Write your total due or refund claimed. Any balance due must be paid in full with this return. Indicate any refund in brackets. (Verified refunds of \$25 or greater will be issued automatically. Verified refunds of less than \$25 will be credited to your next quarter's return.) 5 \$ _____

Make your check payable to "Illinois Department of Revenue."
(Please write your account number and reporting period on your check.)

6 Attach all fuel summaries to this page.

Part 4: Sign below

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.

Owner or officer's signature _____	Signature of preparer other than taxpayer _____
Title _____	Address _____
Phone _____	Phone _____
Date _____	Date _____

Mail to: ATTN MOTOR FUEL USE TAX SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19027
SPRINGFIELD IL 62794-9027

If you have any questions, call 217 785-1397.
This return and all fuel summaries must be completed and filed regardless of activity.

MFUT-15 Front (9-7/93) This form is authorized as outlined by the Illinois Motor Fuel Tax Act. Disclosure of this information if REQUIRED. Failure to provide information could result in a penalty. This form has been approved by the Forms Management Center. IL-492-3282

Make sure you have the correct type of fuel preprinted on your fuel summary. If you do not have the correct fuel summary, please call us.

Use only the original fuel summaries we send you. Make sure the fuel summary shows the correct quarter. If you do not have the correct fuel summary, please call us. Do not use copies from another quarter; you run the risk of using the wrong tax rates.

Illinois IFTA IFTA Fuel Summary ** DIESEL **

Licensee _____ Account no. _____ Quarter 94/01

General information: Round miles to the nearest whole mile. Round gallons to the nearest whole gallon. Complete Column D on front and back first. Calculate Item C. Average miles per gallon, to three decimal places, then round to two decimal places. Convert all liters to gallons.

A	B	C
Total miles traveled in all jurisdictions (IFTA and non-IFTA) (must equal Column D total)	Total fuel consumed in all jurisdictions (IFTA and non-IFTA)	Average miles per gallon (Item A divided by Item B)

Jurisdiction	Indicate Credit in Brackets									
	D	E	F	G	H	I	J	K	L	
	Total miles	Taxable miles	Taxable gallons <small>(Column E divided by Item C)</small>	Tax-paid gallons	Net taxable gallons <small>(Column F minus Column G)</small>	Tax rate	Tax/credit due <small>(Column H times Column I)</small>	Interest due	Total due <small>(Column J plus Column K)</small>	
IL						.27500	\$	\$	\$	
AB						.25340	\$	\$	\$	
AR						.18500	\$	\$	\$	
AZ						.18000	\$	\$	\$	
AZ	-- SURCHARGE ----		////////			.08000	\$	\$	\$	
CO						.20500	\$	\$	\$	
FL						.23600	\$	\$	\$	
IA						.22500	\$	\$	\$	
ID						.21000	\$	\$	\$	
IN						.16000	\$	\$	\$	
IN	-- SURCHARGE ----		////////			.11000	\$	\$	\$	
KS						.20000	\$	\$	\$	
LA						.20000	\$	\$	\$	
MN						.20000	\$	\$	\$	
MO						.13000	\$	\$	\$	
MS						.18000	\$	\$	\$	
MT						.24750	\$	\$	\$	
Sub-totals	D								L	

◆ The subtotals must be carried forward to the reverse side of this summary. ◆

MFUT-15 (Summary) Front (N-7/93)

You must complete Items A, B, and C.

For jurisdictions with surcharges (currently AZ and IN):

Two rows of information are required. In the jurisdiction's first row, you must complete all columns except Column I. In the second, or "surcharge," row, you must complete Columns F, H, J, K, and L.

Write your taxable gallons in Column F.

Then copy this amount to Columns F and H in the "surcharge" row.

Carry the Column D subtotal to the subtotal box at the top of Column D on the reverse side.

For each jurisdiction, the amount in Column L will equal the amount in Column J unless you owe interest in Column K. Interest is due if you file the return after the due date.

Carry the Column L subtotal to the subtotal box at the top of Column L on the reverse side.

If you have no activity in an IFTA jurisdiction, leave the row for that jurisdiction blank; do not write in zeros.

When you send us your fuel summaries, be sure also to include the MFUT-15 return (see the example on the previous page).

Carry the Column L subtotal from the reverse side.

Carry the Column D subtotal from the reverse side.

Do not write in rows that have no preprinted information.

If you travel in a jurisdiction that is not preprinted on the fuel summary, include the miles you traveled in this jurisdiction under "all other jurisdictions."

Write the total for Column D. This total must include "all other jurisdictions." Then transfer this amount to Item A on the reverse side.

Write the total for Column L. Then transfer this amount to the correct fuel type line on Part 3, Line 1, of Form MFUT-15.

** DIESEL **

Licensee _____ Account no. _____ Quarter 94/01

Jurisdiction	D Total miles	E Taxable miles	F Taxable gallons <small>(Column E divided by Item G)</small>	G Tax-paid gallons	H Net taxable gallons <small>(Column F minus Column G)</small>	I Tax rate	J Tax/credit due <small>(Column H times Column I)</small>	K Interest due	L Total due <small>(Column J plus Column K)</small>
Sub-totals	Write the subtotals carried forward from other side.								
NC						.22000	\$	\$	\$
ND						.18000	\$	\$	\$
NE						.26000	\$	\$	\$
NV						.27000	\$	\$	\$
OK						.13000	\$	\$	\$
SD						.18000	\$	\$	\$
TN						.17000	\$	\$	\$
UT						.19000	\$	\$	\$
WA						.23000	\$	\$	\$
WI						.23200	\$	\$	\$
WY						.08000	\$	\$	\$
							\$	\$	\$
							\$	\$	\$
							\$	\$	\$
							\$	\$	\$
							\$	\$	\$
All other jurisdictions							\$	\$	\$
Total	D								L

Transfer Column D total to Item A

Transfer Column L total to Line 1 on the MFUT-15

MFUT-15 (Summary) Back (9-7/93)