



## ■ Changes in Claiming Non-Highway Motor Fuel Tax Refunds

### **TO:** Motor Fuel Taxpayers Filing Claims for Non-Highway Motor Fuel Tax Refunds

Beginning with non-highway refund claim forms you file on or after December 1, 1998, taxpayers (other than distributors or suppliers) filing Form RMFT-11, Illinois Motor Fuel Tax Refund Claim, no longer have to attach purchase documentation. Also, the definition of acceptable types of purchase documentation has been expanded.

#### **Must purchase documentation be provided when a refund claim is filed?**

No. Purchase documentation is no longer required to be sent in with a refund claim. However, this information must be retained with your books and records for at least three and a half years following the date the refund claim was issued. We may require that you send us your original purchase documentation to verify the purchases you have claimed for a refund. Legible copies of original purchase documentation are acceptable.

#### **What types of purchase documents are now considered proof of purchase?**

The definition of purchase documentation which must be generated by your supplier has been expanded to include

- invoices,
- sales slips,
- statements of account, or
- monthly statements.

Electronically generated purchase documentation that meets the department's electronic storage requirements may be submitted.

#### **What information is needed on the purchase documentation?**

All purchase documentation must contain the

- purchaser's name (claimant) and address,
- **seller's** name and address,
- number of motor fuel gallons purchased,
- price per gallon of the motor fuel purchased,
- Illinois Motor Fuel Tax shown as a separate item when the purchase documentation is from other than a retail outlet,

- date of delivery of the motor fuel,
- proof of payment, and
- date of payment.

#### **What if I cannot provide purchase documentation when the department requests it?**

Your refund claim will be denied if

- you cannot provide us the purchase documentation to support your refund claim,
- your purchase documentation demonstrates evidence of change,
- your purchase documentation demonstrates evidence of fraud, or
- the purchase documentation is illegible.

The department will recover any refund claims erroneously paid.

#### **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.



#### **For information or forms...**

Call us at 1 217 782-7797.

Write us at Illinois Department of Revenue, P.O. Box 19019, Springfield, IL 62794-9019.

Visit our Web site at <[www.revenue.state.il.us](http://www.revenue.state.il.us)>.

Call "Illinois Tax Fax," our fax-on-demand service, at 217 785-3400.

Call our 24-hour Forms Order Line at 1 800 356-6302.