



Motor Fuel Evaporation/Temperature Variation Loss Changes

Informational Bulletin

July 2001

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Director of Revenue

For information  
or forms...

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- ◆ Write us at:  
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Springfield, IL 62794-9477
- ◆ Visit our Web site at:  
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- ◆ 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**

To:

Licensed Motor Fuel Distributors, Special Fuel  
Suppliers, and Receivers

Effective July 1, 2001, changes to the Motor Fuel Tax Law affect the maximum loss allowed for evaporation and temperature variation on Form RMFT-5, Motor Fuel Distributor/Supplier Tax Return, and Form RMFT-5-US, Underground Storage Tank Tax/Environmental Impact Fee Receiver Tax Return.

What is the change to the maximum loss allowed?

Beginning with the July 2001 liability period, the maximum loss you may claim as a result of evaporation or shrinkage due to temperature variation will be figured for a **six-month period** rather than for a single month.

The six-month period is the months of January through June or the months of July through December - whichever includes the liability period.

How is the maximum loss figured?

The maximum loss may not exceed 1 percent of the total gallons in storage at the beginning of each six-month period (beginning the month of January or July), plus the receipts of gallonage during the six-month period minus the gallonage remaining in storage at the end of the six-month period (June or December).

**Note:** On Form RMFT-5, the maximum loss is figured separately for each column for gasoline, undyed special

fuel, and dyed diesel. On Form RMFT-5-US, the maximum loss is figured separately for the column for gasoline and special fuel and for the column for other fuel.

How do my amended returns affect the loss allowed?

For each amended return you file for liability periods beginning July 2001 or after, we will refigure the loss allowed using the most recent information for the applicable six-month period.