



## Motor Fuel Undyed Diesel Fuel Refund Changes

## Informational Bulletin

July 2001

Glen L. Bower  
Director of Revenue

For information  
or forms...

## ◆ Call us at:

**217 782-7797**

## ◆ Write us at:

Motor Fuel Tax Refund Section  
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**

To:

Motor Fuel Tax Refund Claimants, Licensed Motor Fuel  
Distributors and Special Fuel Suppliers

Effective July 1, 2001, changes to the  
Motor Fuel Tax Law affect refunds  
allowed for tax paid on undyed diesel  
fuel.

For what purposes may I  
claim a refund for tax paid  
on undyed diesel fuel?

You may claim a refund of tax paid on  
or after **January 1, 2001**, on  
Form RMFT-11-A, Illinois Motor Fuel  
Tax Refund Claim, for undyed diesel  
fuel

- used by a refrigeration unit that is permanently mounted to a semi-trailer and that refrigeration unit has a solely dedicated fuel supply system.
  - used by a unit of local government in its operation of an airport if the undyed diesel fuel is used directly in airport operations on airport property.
  - used in a manufacturing process where undyed diesel fuel becomes a component part of a product or byproduct, other than fuel or motor fuel, when the use of dyed diesel fuel results in a product that is unsuitable for its intended use.
  - used for testing machinery and equipment in a manufacturing process when testing takes place on private property.
  - used by a manufacturer on private property in the research and development of machinery or equipment intended for manufacture.
  - which was **unintentionally** mixed with dyed diesel fuel. A minimum of 500 gallons of undyed diesel fuel per incident must be unintentionally mixed before a refund may be claimed by those who own or control the mixture.
- used by a commercial motor vehicle for any purpose other than operating the commercial motor vehicle upon the public highways. Note: This vehicle must be operated for both highway purposes and any purposes other than operating such vehicles on public highways.
  - used by power take-off equipment that is mounted onto or designed as an integral part of a transmission of a motor vehicle that is registered for highway purposes. Transfer of power is made outside the transmission to a shaft or driveline for a purpose other than propelling the motor vehicle.
  - used by a single unit self-propelled agricultural fertilizer implement, designed for on and off road use, equipped with flotation tires and specially adapted for the application of plant food materials or agricultural chemicals.



You may claim a refund of tax paid **on or after January 1, 2000, through December 31, 2000**, on Form RMFT-11-B, Illinois Motor Fuel Tax Refund Claim, for undyed diesel fuel

- used in commercial vehicles for both highway and nonhighway purposes, for the nonhighway portion of the fuel used.
- used in unlicensed commercial vehicles operating only on private property.
- used in any of the purposes as stated on the front of this bulletin.

What is the time frame in which I may claim a refund?

If you **are not** a licensed motor fuel distributor or supplier, you may file a motor fuel tax refund claim within **two** years from date the tax was paid

- **on or after January 1, 2000**, to claim a refund of 100%.
- **on or before December 31, 1999**, to claim a refund of 80%.

If you **are** a licensed motor fuel distributor or supplier, you must file your motor fuel tax refund claim **within one year** of the date the tax was paid.

What form do I use to file a refund claim?

Two different motor fuel tax refund claim forms have been developed. You **must** use the correct version when filing for a refund.

To claim a refund of motor fuel tax paid

- **on or after January 1, 2001**, use Form **RMFT-11-A**.
- **on or before December 31, 2000**, use Form **RMFT-11-B**.

**If you use the incorrect form**, we will return your claim to you along with the correct form. You then need to complete the correct form to claim your refund and return it to us.

Do **not** file previous versions of Form RMFT-11.

If you have questions for claiming refunds for taxes paid during 1999, please contact us using the numbers provided on the front.