



# *i*nformational

## *Bulletin*

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This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.

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For more information  
Visit our website at:  
[tax.illinois.gov](http://tax.illinois.gov)

Register and file your return online at:  
[mytax.illinois.gov](http://mytax.illinois.gov)

Call us at:  
217 782-2291

## Changes for Licensed Motor Fuel Receivers of Aviation Gas and Jet Fuel

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### To: Receivers of aviation gas and jet fuel

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Beginning with returns filed in **January 2020**, [Public Act \(P.A.\) 101-0010](#) eliminates the collection discount receivers are allowed to take on the return for the Underground Storage Tank Tax and Environmental Impact Fee (UST/EIF) for reporting and paying the tax or fee on aviation gas and jet fuel. The collection discount for fuel other than aviation gas and jet fuel remains in place.

#### Have the motor fuel returns changed?

Yes. Form RMFT-5-US, Underground Storage Tank Tax and Environmental Impact Fee Receiver Return and Form RMFT-5-US-X, Amended Return/Claim for Credit Underground Storage Tank Tax and Environmental Impact Fee are being revised to remove the collection discount allowed for reporting and paying the tax or fee on aviation gas and jet fuel.

#### When will these changes become effective?

These changes become effective for RMFT-5-US returns filed for the December 2019 liability period, due on or before January 20, 2020. For licensed receivers who first sell or use aviation gas and jet fuel on or after December 1, 2019, the collection discount may only be taken for reporting and paying the tax or fee on fuel other than aviation gas and jet fuel. The first period you would use this revised form is for the December 2019 reporting period, due January 20, 2020.

**Note:** If the due date falls on a weekend or holiday, your return, schedules, and payment are due the next business day.

#### Can I file this return and pay the tax due electronically?

Yes. Illinois law requires that you file Form RMFT-5-US and pay the UST/EIF using MyTax Illinois, available at [mytax.illinois.gov](http://mytax.illinois.gov). When you file your return electronically, your schedules also must be filed with your return in MyTax Illinois. See **Schedules** in the RMFT-5-US Specific Instructions for more information on filing your schedules in MyTax Illinois.

**Note:** If you do not file your return electronically we will treat your return as non-filed. We also will disallow your collection discount for reporting and paying the tax or fee on fuel other than aviation gas and jet fuel.