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County Motor Fuel Tax

The information in this publication is current as of the date of the publication. Please visit our web site at **tax.illinois.gov** to verify you have the most current revision.

This publication is written in the plain English style so the tax information is easier to understand. As a result, we do not directly quote Illinois statutes or the Illinois Administrative Code. The contents of this publication are informational only and do not take the place of statutes, rules, or court decisions. For many topics covered in this publication, we have provided a reference to the applicable section or part of the Illinois Administrative Code for further clarification or more detail. All of the sections and parts referenced can be found in Title 86 of the Code.

About this publication

Knowing how Illinois tax laws apply to your business can save you time, trouble, and money. The information included in this publication will supply you with general sales tax information involving the sale of motor fuel in DuPage, Kane, or McHenry County, help you collect the proper amount of tax due, and help you file your returns correctly.

As a retailer of motor fuel within DuPage, Kane, or McHenry County, you are responsible for

- collecting the correct amount of tax on every motor fuel sale you make,
- properly documenting the tax-exempt motor fuel sales you make,
- sending the tax you have collected with your completed **Form CMFT-1, County Motor Fuel Tax Return**, by the due date, to the Illinois Department of Revenue, and
- keeping complete and accurate books and records for all motor fuel sales.

Taxpayer Bill of Rights

You have the right to call the Department of Revenue for help in resolving tax problems.

You have the right to privacy and confidentiality under most tax laws.

You have the right to respond, within specified time periods, to department notices by asking questions, paying the amount due, or providing proof to refute the department's findings.

You have the right to appeal department decisions, in many instances, within specified time periods, by asking for department review or by taking the issue to court.

If you have overpaid your taxes, you have the right, within specified time periods, to a credit (or, in some cases, a refund) of that overpayment.

For more information about these rights and other department procedures, you may write us at the following address:

Problems Resolution Office
Illinois Department of Revenue
PO Box 19014
Springfield, IL 62794-9014

Get forms and other information faster and easier at tax.illinois.gov

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Registering Your Business

If I am just starting my business, what do I do to register my account?

If you are just starting a business and have properly completed and filed Form REG-1, Illinois Business Registration Application, you have provided us with the information required to register your account as a retailer of motor fuel and we will send you the appropriate forms to file.

If you have not filed Form REG-1 and registered as a retailer, you must do so. For detailed information about registering your account, see Publication 113, Retailer's Overview of Sales and Use Tax.

If I am already registered as a retailer but will now sell motor fuel within DuPage, Kane or McHenry County, what do I need to do?

Contact the Central Registration Division by e-mailing us at centreg@revenue.state.il.us, calling 217 785-3707, or writing us at

CENTRAL REGISTRATION DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19030
SPRINGFIELD IL 62794-9030

How will I know that I have successfully registered?

We will send you a Certificate of Registration. This certificate is your permit to engage in the business of selling tangible personal property. It lists your Illinois Business Tax (IBT) number, business name, address, effective date, the taxes you are registered for, and the date the certificate will expire.

You must display your certificate in the place of business for which it was issued and where it can be easily viewed by the public.

If you are already registered as a retailer but will now sell motor fuel within DuPage, Kane, or McHenry County in addition to making other retail sales, we will send you an updated Certificate of Registration.

What types of changes in my business require me to contact the Central Registration Division?

You will need to contact the Central Registration Division if you

- change the location of your business or one of your sites,
- discontinue your business or one of your sites,
- change your business structure, or
- sell any or all of your business.

In addition, if you lose or damage your Certificate of Registration, please contact us for a new certificate.

For detailed information about registering your account, see Publication 113, Retailer's Overview of Sales and Use Tax.

Business Requirements for Retailers who File Form CMFT-1

On what sales must I collect and pay the County Motor Fuel Tax? (See the Illinois Administrative Code, Part 695.)

You must collect and pay the County Motor Fuel Tax if you make retail sales of motor fuel within DuPage, Kane, or McHenry County.

What transactions are exempt from this tax?

The same transactions that are exempt from sales tax (Illinois Retailers' Occupation Tax) are also exempt from this tax.

What is the tax rate?

The following counties have imposed a county motor fuel tax ordinance for the tax rates listed below:

DuPage County 4 cents per gallon

Kane County 2 cents per gallon through 4/30/07
4 cents per gallon beginning 5/1/07

McHenry County 4 cents per gallon

Is my tax rate preprinted on my return?

Yes, it will be preprinted on your Form CMFT-1 and if you make taxable sales from more than one site, the rate for each site will be printed on your Form CMFT-2, Multiple Site Form.

What form must I use to report the County Motor Fuel Tax?

To pay this tax, you must file Form CMFT-1, County Motor Fuel Tax Return, for each reporting period and pay the tax collected from retail sales made.

We include instructions with the forms we send you.

How do I file if I have more than one site?

If you make retail sales of motor fuel from more than one site and any of those sites are within DuPage, Kane, or McHenry County, you must also file Form CMFT-2, Multiple Site Form.

We include instructions with the forms we send you.

If I sell fuel from a county that imposes the CMFT and deliver it into another county that imposes CMFT, where is the tax reported?

The sale should be reported in the county where the purchase order was accepted.

Must I file Form CMFT-1 even if I have no sales to report?

Yes. You must file a processable (signed) Form CMFT-1 for each reporting period regardless of whether or not there are receipts to report. You may file a "zero" return.

When is my return and tax payment due?

You must file your Form CMFT-1 and pay any tax due on or before the 20th day of the month following the end of the reporting period. We will preprint the reporting period and due date on your Form CMFT-1. It will be the same as the reporting period for your ST-1.

We will notify you if your filing status changes.

Note → Any time a due date falls on a weekend or state-recognized holiday, we adjust the due date to the next business day.

Is there an incentive for paying the tax I have collected on time?

Yes. If you file your return and pay the tax on time, you are allowed to take a discount of 1.75 percent of the tax you collected on receipts from sales.

Where do I file my return?

You should mail your return to the address printed on the form you receive. If no address is available, please mail your return to:
ATTN COUNTY MOTOR FUEL TAX
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19034
SPRINGFIELD IL 62794-9034

Do not mail this return in combination with any other type of return.

What if I do not file and pay by the due date?

If you do not file your return and pay the tax due by the due date, you will be assessed for any tax due (including any portion of the discount for timely filing that we have disallowed) plus penalty and interest. For detailed information about the penalties and interest that may apply, see PUB-103, Penalties and Interest.

Note → When sent through the U.S. mail, items filed with and payments made to the Department of Revenue are considered to be filed and received by the department on the date of the post office cancellation mark. Private postage meters are not used to establish the date of receipt.

If items are filed with or payments made to the Department of Revenue but are not sent through the U.S. mail, they are considered to be filed on the date the department receives them.

What if I make a mistake on my return?

If, after you file your Form CMFT-1, you find you made a mistake that resulted in an overpayment or an underpayment, or you forgot to send any necessary attachments, you must file an amended return (Form CMFT-1-X). If you have more than one site, you must also file Form CMFT-2-X. Amended returns are available

- on our Web site at tax.illinois.gov; or
- by calling our 24-hour Forms Order Line at **1 800 356-6302**.

For help completing your amended return, please call the Sales Tax Processing Division at 217-782-7517.

For all other questions, you may visit our Web site at tax.illinois.gov or contact the department at the numbers listed at the end of this publication.

What books and records must I keep?

The requirements for keeping books and records is the same for all retailers and can be found in Publication 113, Retailer's Overview of Sales and Use Tax.

Miscellaneous Information

Is County Motor Fuel Tax deductible when I figure the Retailers' Occupation Tax due?

No, County Motor Fuel Tax imposed by DuPage County, Kane County, and McHenry County is not deductible from gross receipts subject to Retailers' Occupation Tax. The retailer of the fuel is responsible for the tax imposed by these counties.

Office locations

Maine North Regional Building
9511 Harrison Street FA 203
Des Plaines, Illinois 60016-1563
847 294-4200

200 South Wyman Street
Rockford, Illinois 61101-1237
815 987-5210

James R. Thompson Center
Concourse Level
100 West Randolph Street
Chicago, Illinois 60601-3274
312 814-5232

Willard Ice Building
101 West Jefferson
Springfield, Illinois 62702
800 732-8866
217 782-3336

15 Executive Drive
Business Center One, Suite 2
Fairview Heights, Illinois 62208-1331
618 624-6773

2309 W. Main
Suite 114
Marion, Illinois 62959-1196
618 993-7650

Out-of-state office location

Century Plaza
45 Eisenhower Drive
Suite 2
Paramus, New Jersey 07352-1416
201 845-0255

For information or forms

Visit our web site at tax.illinois.gov

Call us at **1 800 732-8866** or **217 782-3336**.

Call our TDD (telecommunications device for the deaf) at **1 800 544-5304**.

Write us at Illinois Department of Revenue, P.O. Box 19044, Springfield, IL 62794-9044.

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