



# Form RMFT-5-US and RMFT-5-US-X MyTax Illinois Filing Instructions

## General Information

### Who must file this return?

If you are a licensed receiver who first sells or uses fuel for any purpose, you must file Form RMFT-5-US, Underground Storage Tank Tax and Environmental Impact Fee Receiver Return, and pay the underground storage tank (UST) Tax and the environmental impact fee (EIF) at the time of such sale or use.

You must file Form RMFT-5-US-X to correct your original return, to correct your previously filed amended return, or to claim credit for overpayment of (UST) and (EIF).

You must file a separate amended return with supporting schedules and documentation for each reporting period affected by a correction or credit.

### When are the return, schedules, and payment due?

Form RMFT-5-US is due on or before the 20th day of each month for the previous month's activity. You must file a return by this due date even when you make tax-paid and fee-paid purchases or are inactive. All supporting schedules and documents and your payment must accompany the return.

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

### How do I file my return?

You must electronically file Form RMFT-5-US or Form RMFT-5-US-X and pay the UST Tax and 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 Specific Instructions below for more information on filing your schedules with MyTax Illinois.

**Note:** If you are required to file your returns electronically but do not, we will treat your return as non-filed. We also will disallow your collection discount. These instructions are written following the electronic RMFT-5-US and RMFT-5-US-X layout.

### What records must I keep?

You are required by law to keep records showing all purchases, receipts, sales, distributions, and use of fuel.

### What if I do not comply?

You owe a **late-filing penalty** if you do not file a processable return by the due date and a **late-payment penalty** if you do not pay the tax or fee you owe by the due date. Interest is calculated on taxes and fees from the day after the original due date of your return through the date you pay the tax or fee. We will bill you for penalties and interest. For more information about penalties and interest, see Publication 103, Penalties and Interest for Illinois taxes, available on our website at [tax.illinois.gov](http://tax.illinois.gov).

Failure to file a return may result in the revocation of your license.

### What if I need additional assistance?

You may email us at [REV.MF@illinois.gov](mailto:REV.MF@illinois.gov) or call our Springfield office weekdays between 8:00 a.m. and 4:30 p.m. at **217 782-2291**.

**Note:** You may be asked to provide a Support ID for your MyTax Illinois session. Each time you log into MyTax Illinois a new Support ID is created for that session. You can obtain the Support ID for your session by selecting View Support ID in the Menu in the upper left corner of the screen.

## Specific Instructions

### Return features

**Instructions** — The Instructions button at the top of the return will open the instructions for this return.

**Tips** — Clicking on a tip icon (*i.e.*, white question mark in a light blue circle) will give you access to further information specific to that line or field.

**Error Message** — Clicking on an alert icon (*i.e.*, yellow triangle with exclamation point) will give you an error message with information specific to that line or field.

**Save** — When you click the Save button and enter your password, you will have the following options:

- **Continue Editing** — Save your progress and continue working on the return.
- **Finish Later** — Save your progress and return at a later time to continue working on the return.
- **Printable Confirmation** — Print the confirmation information displayed after saving your progress.
- **Print/Save a Copy of your Request** — Print the return and schedule information you have entered up to this point.
- **OK** — Return to the screen you were on prior to opening the return.

**Note:** Saving your return is not the same as filing your return. For instructions on how to file your return with the Illinois Department of Revenue (IDOR), see **Submitting Your Return** below.

- **Cancel** — Exit the return.

**Note:** If you exit the return using the Cancel button, you will lose any unsaved changes.

**Attachments** — This feature allows you to add invoices, exemption certificates, or any other necessary documentation to your return. It is located at the top of return below the Menu bar.

To add attachments to your return,

- click "Add" at the right of the Attachment section;
- select the type of attachment from the drop-down selections;
- enter a description of the file you are attaching;
- click "Choose File";
- select the file you wish to attach; and
- click "Save."

A list of the attachments you have added will appear. The blue link allows you to review the file you have attached.

## Specific Instructions Continued

To delete an attachment from your return,

- click the red “X” associated with that file; and
- click “Yes.”

### Line by Line Instructions

#### Step A (For RMFT-5-US-X Only): Mark the reason you are filing an amended return

Mark the reason that best explains why you are amending your Form RMFT-5-US. If none of the reasons fit your situation, use “Other”. A brief description of why you are filing an amended return is required for all amend reasons. If you are filing a claim, you **must** explain why the amount for which you are filing this claim is alleged to be a mistake of fact or an error of law. Attach additional sheets to your return and all supporting documentation, if necessary. You must select “Yes” or “No” if you are a party to a civil suit involving any amount of the credit claimed. If yes, you must enter the name of the civil suit. **Note:** Failure to respond may result in a denial of your claim.

**Step 1 Taxpayer Information** — This information will be pre populated.

#### Line 1 through Line 29 RMFT-5-US and RMFT-5-US-X Step 2: Figure your total gallonage for the month

**Line 1** — Figures on Line 1 must be manually entered.

**Column 1** — Enter your actual (stick) inventory of gasoline and special fuel gallons at the beginning of the month.

**Column 2** — Enter your actual (stick) inventory of other fuel gallons at the beginning of the month.

**Note:** If the inventory you enter in one or both of these fields does not match the amount on Line 4 in the corresponding column of the previous month’s return, a Tip icon will appear to the right of these fields. You must review your entry. Beginning with the January, 2021 reporting period, jet fuel and aviation gasoline are no longer required to be reported.

**Line 2a** — Figures on Line 2a will be systemically populated based on amounts reported on the corresponding schedules.

**Column 1** — This is the total UST Tax-free and EIF-free gallons of gasoline and special fuel from Schedules A, SA, and DA.

**Column 2** — This is the total UST Tax-free and EIF-free gallons of other fuels from Schedule LA.

**Line 2b** — Figures on this line will be systemically populated based on amounts reported on the corresponding schedules.

**Column 1** — This is the total gallons of gasoline and special fuel on which the UST Tax and EIF was paid at the time of purchase from Schedules E and SE and gallons of dyed diesel from Schedule LE.

**Column 2** — This is the total gallons of other fuels on which the UST Tax and EIF was paid at the time of purchase from Schedule LE.

**Line 3** — Figures on this line are systemically calculated.

**Column 1** — This is the total gallons of gasoline, special fuel, and dyed diesel as reported on Lines 1 through 2b.

**Column 2** — This is the total gallons of other fuel as reported on Lines 1 through 2b.

**Line 4** — Figures on this line must be manually entered.

**Column 1** — Enter your actual (stick) inventory of gasoline and special fuel gallons at the end of the month.

**Column 2** — Enter your actual (stick) inventory of other fuel gallons at the end of the month.

**Note:** A Tip icon will appear on this field reminding you that the figures in these columns must match the figures in the corresponding columns in Line 1 of the next month’s return.

**Line 5** — Figures on this line are systemically calculated.

**Column 1** — This is the gallons of gasoline, special fuel, and dyed diesel reported on Line 3, minus the ending inventory reported on Line 4.

**Column 2** — This is the gallons of other fuel reported on Line 3, minus the ending inventory reported on Line 4.

#### Step 3: Figure your nontaxable gallonage

**Line 6a** — Figures on this line will be systemically populated based on amounts reported on the corresponding schedules.

**Column 1** — This is the total UST Tax-free and EIF-free gallons of diesel fuel you sold to qualified railroads for direct rail operation from Schedule LB.

**Line 6b** — Figures on this line will be systemically populated based on amounts reported on the corresponding schedule.

**Column 1** — This is the total UST Tax-free and EIF-free gallons of diesel fuel sold to qualified ships, barges, and vessels from Schedule LB.

**Line 7** — Figures on this line will be systemically populated based on amounts reported on the corresponding schedules.

**Column 1** — This is the total UST Tax-free and EIF-free gallons of gasoline and special fuel sold and delivered outside of Illinois from Schedules C, SC, and DC.

**Column 2** — This is the total UST Tax-free and EIF-free gallons of other fuel sold and delivered outside of Illinois from Schedules LC.

**Line 8** — Figures on this line will be systemically populated based on amounts reported on the corresponding schedules.

**Column 1** — This is the total UST Tax-free and EIF-free gallons of gasoline and special fuel sold and distributed to licensed receivers from Schedules D, SD, and DD.

**Column 2** — This is the total UST Tax-free and EIF-free gallons of other fuel sold and distributed to licensed receivers from Schedule LD.

**Line 9** — Figures on this line must be manually entered. This is your loss/gain gallonage adjustment due to temperature variation or evaporation.

**Line 9a** — The loss amount you may claim on Line 9a is limited. The limit is determined based on returns filed for the liability periods of January through June and separately for July through December of each year. The net loss is limited to one percent of the total gallons in storage at the beginning of each six-month period, plus the receipts of gallonage for each six-month period, and minus the amount of storage at the end of each six-month period. Any loss exceeding the one-percent limit is subject to the UST Tax and EIF.

## Specific Instructions Continued

**Line 9b** — The gain amounts on Line 9b must be entered as negative figures.

**Line 10** — Figures on this line are systemically calculated.

**Column 1** — This is the total nontaxable gallons of gasoline and special fuels as reported on Lines 6a through 9b.

**Column 2** — This is the total nontaxable gallons of other fuel as reported on Lines 6a through 9b.

**Line 11** — Figures on this line are systemically calculated.

**Column 1** — This is the total gallons of gasoline and special fuel reported on Line 5, minus the total nontaxable gallons reported on Line 10.

**Column 2** — This is the total gallons of other fuel reported on Line 5, minus the total nontaxable gallons reported on Line 10. This is the total gross taxable gallonage.

### Step 4: Figure your net taxable gallonage

**Line 12** — Figures on this line are systemically populated based on amounts reported.

**Column 1** — This is the total gallons of gasoline and special fuel on which the UST Tax and EIF was paid at the time of purchase.

**Column 2** — This is the total gallons of other fuels on which the UST Tax and EIF was paid at the time of purchase.

**Line 13** — Figures on this line are systemically calculated.

**Column 1** — This is the net taxable gallons of gasoline and special fuel as found by taking your gross taxable gallons from Line 11, minus your gallons on which the UST Tax and EIF was paid at the time of purchase from Line 12.

**Column 2** — This is the net taxable gallons of other fuel as found by taking your gross taxable gallons from Line 11, minus your gallons on which the UST Tax and EIF was paid at the time of purchase from Line 12.

**Line 14** — Figures on this line are systemically calculated. This is the net taxable gallons as found by adding Line 13, Column 1 and Line 13, Column 2.

### Step 5: Figure your tax and fee

**Line 15a** — Figures on this line are systemically calculated. This is your Underground Storage Tank Tax as figured by multiplying your net taxable gallons as reported on Line 14 by the current UST tax rate.

**Line 15b** — Figures on this line are systemically calculated. This is your Environmental Impact Fee as figured by multiplying your net taxable gallons as reported on Line 14 by the current EIF rate.

**Line 15c** — Figures on this line are systemically calculated. This is your gross tax and fee due as found by adding Line 15a and Line 15b.

**Line 16** — Figures on this line are systemically calculated. You are allowed a discount of 1.75 percent (0.0175) of the gross tax and fee due if you file your return and pay your tax and fee in full on time.

If your return and payment qualify, your discount will be

systemically calculated. A Tip will remind you to ensure your payment is made in full and on time.

If your return and payment do not qualify, a Tip will inform you that your return does not qualify for the collection discount.

**Line 17** — Figures on this line are systemically calculated by subtracting any qualifying discount on Line 16 from your gross tax and fee due on Line 15c.

### Step 5: Figure the amount you owe

**Line 18** — Figures on this line are manually entered. This is the (positive) amount of credit you wish to apply. If you have a credit memorandum and you wish to use it toward what you owe, enter the amount you are using.

**Line 19** — Figures on this line are systemically calculated. This is the amount of tax you owe if you are filing.

**Form RMFT-5-US**, as found by subtracting Line 18 from Line 17. Pay this amount with your **Form RMFT-5-US**

If filing **Form RMFT-5-US-X**, you must continue and complete Lines 20 and 21 to determine the amount of tax you owe, or complete Lines 22, 23, and 24 to claim a credit.

### Lines 20 through Line 22 RMFT-5-US-X ONLY

**Line 20** — Enter the total amount you have paid for this reporting period.

**Line 21** — Figures on this line are systemically calculated. If amount paid to date (Line 20) is less than Line 19, this is the amount of tax you owe on **Form RMFT-5-US-X**.

If the amount on Line 21 is greater than zero, pay this amount with your **Form RMFT-5-US-X**.

**Line 22** — Figures on this line are systemically calculated.

## Schedules

### Schedule Features

**Instructions** — The Instructions link at the top of each schedule will open schedule-specific instructions.

**Filter** — The filter allows you to quickly find schedule entries using key words or numbers. Enter the key word or number into the Filter field and hit Enter. Schedule entries with the key word or number will be displayed. To clear the filter, delete the information in the Filter field and hit enter.

**Show Errors/Show All** — Clicking on the Show Errors link in the upper left corner of the schedule will filter your entries so that only those entries with an error remain. You may restore all your entries at any time by clicking the Show All link.

**Copy Row** — The Copy Row icon at the far left of each entry allows you to copy all information from that row into a new row.

**Note:** The new row will appear as the last entry on the schedule, not as the entry following the copied row.

**Delete this Record** — The Delete this Record icon appears to the right of the Copy Row icon. Clicking this icon allows you to delete an entire row. This function is for **Form RMFT-5-US** only.

**Note:** You cannot restore a row once it has been deleted.

### Schedule Entries

To import an electronic file of your schedules,

- click the Import button in the upper right portion of the return,

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## Specific Instructions Continued

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- click on Choose File,
- select your import file, and
- click on Import.

**Note:** If your import file contains too many errors, the system will not accept the import file. Review your file, make the necessary corrections, and follow the steps above to import the corrected file.

To manually enter the information onto the schedules,

- click on the Schedules tab in the upper left of the return,
- click the button for the schedule you wish to enter, and
- manually enter the information for each field.

### Motor Fuel License Numbers

Certain motor fuel schedules require the license number of the company that is selling or purchasing gallons. To locate the Illinois license number of a company you must be on the account screen of your motor fuel account. In the upper right corner, under “I Want To”, click on the View MF Licenses link. A list of all Illinois Motor Fuel licenses will appear. You may do any of the following:

- filter the list by typing keywords in the Filter field;
- reorganize the list by clicking on any column header (e.g., Licensee Name or DBA Name); or
- export the list by clicking on the Export button.

### Submitting Your Return

To file your return with the Illinois Department of Revenue, you must submit your completed return as follows:

- click on the Submit button in the upper right of the return; and
- enter your password.

The confirmation screen gives you the following options:

- **Printable Confirmation** — Clicking this button allows you to print the confirmation information from submitting your return
- **Print/Save a Copy of your Request** — Clicking this button allows you to print the return and schedule information
- **Proceed to Payment** — Clicking this button allows you to begin the process of submitting your payment
- **OK** — Clicking this button will take you to the screen you were on prior to opening the return

### Return Status

The Return Status column will tell you in which stage of processing your return is in.

**No Status** — If no status is listed in the column, no action has been taken on the return for this period.

**Multiple Returns** — More than one return exists for this period. Click on the Period link on the left to see what the status is on the multiple returns.

**Overdue** — No return has been filed with IDOR for this period, and the due date has passed.

**Saved** — A return exists for the period, but it has not yet been submitted to IDOR.

**Note:** A return must be submitted on or before the due date in order to be considered filed on time. Saving a return and submitting a return are not the same. See **Submitting Your Return** above for more information.

**Pending** — Your return has been submitted through MyTax Illinois, but it has not yet been accepted by IDOR.

**Note:** If you need to make changes to your return, you are still able to edit your return while it is in the Pending status. After editing your return you **must submit** your return again. Simply saving your changes will not submit the new information to IDOR.

**In Process** — Your return has been submitted through MyTax Illinois and has been accepted by IDOR. However, it has not been fully processed by IDOR.

**Note:** If you need to make changes to a return in process, you must complete and submit an amended return. However, it is possible that the numbers on the return may change based on Department review.

**Processed** — Your return has been accepted by IDOR and has been fully processed.

**Note:** If you wish to make changes to a processed return, you must complete and submit an amended return.