



MMFT-2 Instructions

General Information

Who must file Form MMFT-2?

If you make retail sales of motor fuel from more than one site within a municipality that imposes a municipal motor fuel tax administered by the Illinois Department of Revenue (IDOR) under the Municipal Motor Fuel Tax Law, you must complete Form MMFT-2, Multiple Site Form, and attach it to your Form MMFT-1, Municipal Motor Fuel Tax Return.

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

Yes, you can use MyTax Illinois at mytax.illinois.gov to file your Forms MMFT-1 and MMFT-2. MyTax Illinois also allows for electronic payment of any tax due.

How can I find out what tax rates I should be collecting?

If you file electronically using MyTax Illinois, the rate for each of your sites will be populated for you according to your registration. You can also use the Tax Rate Database on our website at tax.illinois.gov to look up location-specific tax rates.

What if I need to add or remove one of my site locations?

MyTax Illinois allows users to add or remove their site locations.

Note: To add or remove site locations for Municipal Motor Fuel Tax using MyTax Illinois, you must use the Maintain Locations link in your Sales and Use Tax (ST-1) account in MyTax Illinois.

You also can contact us by calling **217 785-3707** or writing us at:

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

It is important to keep your registration information updated so your returns will include the correct tax rates.

What if I need help?

If you need help, visit our website at tax.illinois.gov or call weekdays between 8 a.m. and 5 p.m. at **1 800 732-8866** or **217 782-3336**. The number for our TDD (telecommunications device for the deaf) is **1 800 544-5304**.

Specific Instructions

Note: When completing this form, round to the nearest whole number by dropping decimal amounts less than .50 and increasing decimal amounts of .50 or more to the next highest whole number.

Figure the tax due for each site

Note: This schedule must be completed properly to ensure that Municipal Motor Fuel Tax, if due, is allocated properly.

Line 5a

For each site, enter the taxable gallons (after deductions) sold at the current tax rate subject to the Municipal Motor Fuel Tax.

Line 5b

Multiply each amount on Line 5a by the applicable current tax rate and enter the result in Line 5b. Tax rates are available in the Tax Rate Database on the IDOR website at tax.illinois.gov.

Line 6a

For each site, enter the taxable gallons (after deductions) sold at a prior tax rate subject to the Municipal Motor Fuel Tax.

Line 6b

Multiply each amount on Line 6a by the applicable prior tax rate and enter the result in Line 6b.

Column Totals

Lines 5a and 6a

Add the amounts in Lines 5a and 6a for each site. Enter the sum on the corresponding page total line at the bottom of the page. If you are filing multiple pages of Form MMFT-2, complete the page totals for each page. The combined total amounts from Form MMFT-2 for Line 5a and 6a must equal the amount on Lines 5a and 6a of Form MMFT-1.

Lines 5b and 6b

Add the amounts in Lines 5b and 6b for each site. Enter the sum on the corresponding page total line at the bottom of the page. If you are filing multiple pages of Form MMFT-2, complete the page totals for each page. The combined total amounts from Form MMFT-2 for Lines 5b and 6b must equal the amount on Lines 5b and 6b of Form MMFT-1.