



MMFT-1-X Instructions

General Information

Who must file Form MMFT-1-X?

You must file Form MMFT-1-X if you filed Form MMFT-1, Municipal Motor Fuel Tax Return, and

- you want to correct your return, either to pay more tax or to request a credit for tax you overpaid; or
- you are making corrections to nonfinancial information on your return.

Do not file Form MMFT-1-X for amounts of less than \$1.

You must file one Form MMFT-1-X for each reporting period you want to amend. For example, if you file Form MMFT-1 monthly, you must file one Form MMFT-1-X for each month you are amending. You cannot file one MMFT-1-X to amend several months. Likewise, if you file Form MMFT-1 on a quarterly or annual basis, you must file one amended return for each quarter or year that you want to amend.

If you originally filed Form MMFT-2, Multiple Site Form, you must file Form MMFT-2-X, Amended Multiple Site Form, for the locations whose figures need to be amended and attach it to Form MMFT-1-X. For those locations with no change, we will use the most recent figures filed. Failure to file Form MMFT-2-X will delay the processing of your Form MMFT-1-X or may lead us to not accept your changes.

Note: If you received a notice from us that your original return is unprocessable, we cannot process an amended return (claim for credit) until you respond to the notice. Also, if you are requesting a credit, you will not be able to use it until we notify you that your credit has been approved.

What is the deadline for filing this form?

The period for which you can claim a credit for an overpayment of Municipal Motor Fuel Tax depends on when you file your Form MMFT-1-X. If you file this amended return between January 1 and June 30 of this year, you may file a claim for credit for the amounts you overpaid during the current year and the 36 months prior to the current year. If you file this amended return between July 1 and December 31 of this year, you may file a claim for credit for the amounts you overpaid during the current year and the 30 months prior to the current year.

Note: We use the U.S. Postal Service postmark date as the filing date of a properly signed amended return (claim for credit).

There is no deadline for making an additional payment; however, the longer you wait to pay, the more interest and, when applicable, penalty you will owe. For more information about penalties and interest, see Publication 103, Penalties and Interest for Illinois Taxes,

which is available on our website at tax.illinois.gov.

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

Yes, you can use MyTax Illinois at mytax.illinois.gov to file your Form MMFT-1-X if you filed your original return for the same period through MyTax Illinois. MyTax Illinois also allows for electronic payment of any tax due.

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.

How do I get forms?

If you need additional amended returns, visit our website at tax.illinois.gov.

How do I get 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**.

If you have a specific question about an amended return you have already filed, call us at **217 782-5906**.

Where do I mail my completed return?

Mail your completed return to:

**ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19019
SPRINGFIELD IL 62794-9019**

Specific Instructions

Everyone must complete Steps 1, 2 and 4. You must also complete **Step 3** if you are changing financial information.

Step 1: Identify your business

Enter your Illinois Account ID as it appears on your original Form MMFT-1. Also, enter the reporting period for which you are filing the amended return. Next, enter the name of your business as it appears on your original return.

Step 2: Mark the reason you are filing an amended return

Mark the reason that best explains why you are filing Form MMFT-1-X.

If you checked Reason 2a (*i.e.*, motor fuel sold to an Illinois business for resale), you must also provide the business's Account ID. If you sold motor fuel to more than one business, list each business's Account ID on a separate sheet and attach it to your return.

Note: MyTax Illinois at mytax.illinois.gov allows you to enter multiple businesses' Account IDs when you file Form MMFT-1-X.

If you checked Reason 2b (*i.e.*, motor fuel sold to an exempt organization), you must also provide the organization's Illinois Tax Exemption (E) number. If you sold motor fuel to more than one exempt organization, list each organization's Illinois Tax Exemption number on a separate sheet and attach it to your return. The organization's Illinois Tax Exemption number must have been in effect on the day you made the sale.

Note: MyTax Illinois at mytax.illinois.gov allows you to enter multiple Illinois Tax Exemption numbers when you file Form MMFT-1-X.

If you checked Reason 5, you must provide the correct Account ID.

If you checked Reason 6, you must provide the correct reporting period.

Check Reason 7 only if Reasons 1 through 6 do not apply. On the lines provided, please explain why you are correcting your original return. Attach additional sheets if necessary.

Step 3: Correct your financial information

Complete all applicable lines when making corrections to the financial information on your return. If you do not complete all lines, we will use the most recent figures filed. This includes Form MMFT-2-X. You will need to include only the locations that have a change. For those locations with no change, the most recent figures filed will be used.

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.

Column A

Lines 1 through 13

Enter the figures from your most recent return. These figures may be from your original Form MMFT-1 or from any corrections you have made since you filed your original Form MMFT-1. If you do not complete all lines, we will use the most recent figures filed when processing this Form MMFT-1-X.

Column B

Lines 1 through 13

Enter the corrected figures. If there is no change from Column A, enter the figures from Column A.

Note: If you have an amount in Column A that you are reducing to zero, enter "0" in Column B. Leaving the line in Column B blank may delay the processing of your return.

Detailed instructions for certain lines in Step 3

Line 1

Enter the correct total number of gallons of motor fuel you sold at retail within a municipality that imposes a municipal motor fuel tax administered by the Illinois Department of Revenue under the Municipal Motor Fuel Tax Law.

Line 5a

Enter the taxable gallons sold at the current tax rate subject to the Municipal Motor Fuel Tax.

Line 5b

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

Line 6a

Enter the taxable gallons sold at a prior tax rate subject to the Municipal Motor Fuel Tax.

Line 6b

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

Line 8

Complete this line **only** if you filed your original return by the due date and timely paid the tax. If you have met the qualifications to claim a discount on your original return, the discount amount is 1.75% of your tax due.

If you are increasing the amount of tax due, you may not increase the amount of your discount unless the increased tax due was timely paid.

If you are decreasing the amount of tax due, you will need to recalculate the amount of discount to which you are entitled based on your new figures.

Line 14

Enter the total amount you have paid. This figure includes the amount you paid with your original Form MMFT-1 and any subsequent amended returns, and any assessment payments you have made for this reporting period. Be sure to reduce the total paid by any credit or refund of tax you have received for this reporting period.

Line 15

If Line 14 is **greater than** Line 13, Column B, enter the difference on Line 15. This is the amount you have overpaid.

Line 16

If Line 14 is **less than** Line 13, Column B, enter the difference on Line 16. This is the amount you have underpaid. Please pay this amount when you file this return. We will bill you for any additional tax, penalty, and interest that is due.

Please enter the amount you are paying on the line provided in the "Read this information first" section on the front of the return.

Penalty and Interest Information

If, on this amended return, you are increasing the amount of tax due, we will bill you for any additional penalty and interest that we calculate is due.

If, on this amended return, you are reducing the amount of tax due, we will recalculate any penalty and interest that is due and include the recomputed amounts in determining the amount you have overpaid.

You owe a **late filing penalty** if you do not file a processable return by the due date, a **late payment penalty** if you do not pay the amount you owe by the original due date of the return or were required to make quarter-monthly payments and failed to do so, a **bad check penalty** if your remittance is not honored by your financial institution, and a **cost of collection fee** if you do not pay the amount you owe within 30 days of the date printed on a notice or bill. For more information, see Publication 103, Penalties and Interest for Illinois Taxes, which is available on our website at tax.illinois.gov.

Step 4: Sign below

We cannot process this form until it is signed by the owner, officer, or other person authorized to sign the original return.