



Illinois Department
of Revenue

2024

Illinois International Fuel Tax Agreement (IFTA) Carrier Compliance Manual

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MFUT-53

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Announcements and Reminders for 2024

Effective January 1, 2024, distance records produced by a vehicle tracking system that utilizes latitudes and longitudes must create and maintain a record at a minimum every ten minutes when the vehicle's engine is on and contain the following data elements:

- 1) The date and time of each system reading,
- 2) The latitude and longitude to include a minimum of four decimal places (0.0001) of each system reading,
- 3) The odometer reading for the engine control module (ECM) of each system reading. If no ECM odometer is available a beginning and ending dashboard odometer or hubodometer for the trip will be acceptable, and
- 4) The vehicle identification number or vehicle unit number.

This data must be accessible in an electronic spreadsheet format such as .xls, .xlsx, .csv or delimited text file.

If you use a tax service or third-party remitter to file your license application or quarterly returns, please be aware that you are required to send us a current and valid power of attorney form using our [Form IL-2848, Power of Attorney](#), which can be downloaded from our website at tax.illinois.gov. Once completed, the form can be emailed to Rev.POA@Illinois.gov.

To take advantage of the decal display grace period, you must have submitted your renewal application (Form MFUT-12) electronically no later than December 31, 2023.

NOTE: If you are operating on 2023 decals during the grace period and have not submitted your renewal application, you are operating without IFTA authority. You will be subject to applicable fees, penalties, and assessments.

The decals you receive may have slits in them. These slits are a security feature designed to help protect your decal identity (*i.e.*, the decal number assigned to your account). If removed, the decal will become unusable to others.

DISCLAIMER

The information contained in this manual is derived from the Motor Fuel Tax Law, rules and regulations as published in the Illinois Administrative Code, court decisions, the IFTA Agreement, and the Illinois Vehicle Code. These sources take precedence over this manual. This document contains dated material. For further information, refer to the above-mentioned sources or contact us. (See "How to Contact Us" on page 19.)

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Access your Illinois IFTA account at [MyTax Illinois](#).

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Introduction

Provisions governing the Illinois motor fuel use tax program are printed in the Illinois Compiled Statutes, 35 ILCS 505/1, *et seq.*, and the Illinois Administrative Code, 86 Ill. Adm. Code Part 500. You may wish to consult these sources.



Since October 1, 1977, Illinois has imposed a motor fuel use tax on fuel used by interstate commercial motor vehicles. See 35 ILCS 505/13a. Revenues collected from this tax help, in part, to build and maintain roads and highways in Illinois.

What is IFTA?

IFTA is the International Fuel Tax Agreement, an arrangement among all states (except Alaska and Hawaii) and 10 Canadian Provinces, created to simplify the reporting and payment of tax on fuel used by motor carriers operating in more than one jurisdiction.

Is Illinois my base jurisdiction?

Illinois is your base jurisdiction if all the following apply:

- your qualified motor vehicles are based in Illinois for vehicle registration with the Illinois Secretary of State,
- you perform operations from an established physical place of business in Illinois (a post office box, shipping store address, virtual office, or agent address does not qualify),
- Illinois is where your operational control and operational records of your qualified motor vehicles are maintained or can be made available, and
- your qualified motor vehicles within a fleet accrue miles on Illinois highways.

What is a qualified motor vehicle (QMV)?

A qualified motor vehicle (QMV) is a motor vehicle traveling interstate that is used, designed, or maintained for transportation of persons or property, and

- has two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds;
- has three or more axles regardless of weight; or
- is used in combination, and the gross vehicle weight or the registered gross vehicle weight of the combined vehicles exceeds 26,000 pounds.

What are my responsibilities as an IFTA licensee?

As an IFTA licensee, you are responsible for the following:

- You must set-up and maintain your MyTax Illinois account.
- You must keep your decal sets secure and maintain accountability for the decal sets.
- You must display an IFTA decal on each side of the cab of each of your QMVs.
- You must carry a paper copy or electronic image of your IFTA license in the cab of each QMV.
- You must prepare and maintain operational records for each QMV to support the following:
 - all distance traveled
 - all fuel purchases
 - any unused IFTA decal sets
 - vehicle decal tracking data (see [Form MFUT-77](#), Illinois IFTA Decal Assignment and Tracking Sheet) ther information as required by IFTA

NOTE: These records must be maintained for a period of four years from the due date of your Form MFUT-15, IFTA Quarterly Return, or from the date the return was filed, whichever is later.

- You must report your travel and fuel purchases for each QMV on Form MFUT-15, IFTA Quarterly Return.
- You must complete and file Form MFUT-15, IFTA Quarterly Return, on or before the due date for each reporting period even if you have had no operations during the quarter.
- You must pay amounts due on or before the due date of the return or billing.
- You must renew your IFTA credentials annually by December 31 for the upcoming year to remain compliant.

Taxpayers' Bill of Rights

Taxpayers' Bill of Rights under the Illinois Department of Revenue

- You have the right to call the Illinois 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 our notices by asking questions, paying the amount due, or providing proof to refute our findings.
- You have the right to appeal our decisions in many instances, within specified time periods, by asking for Department review, by filing a petition with the Illinois Independent Tax Tribunal, or by filing a complaint in circuit court.
- If you have overpaid your taxes, you have the right to a credit (or, in some cases, a refund) of that overpayment.

The Illinois Department of Revenue has the authority to obtain personal information and require owners and officers to submit certain identifying information (e.g., your Social Security Number). This authority can be found in the following statutes:

State law:

- Illinois Compiled Statutes: 35 ILCS 505/13a.4
- Illinois Administrative Code: 86 Ill. Adm. Code 500.305

Federal law:

- Section 205(c)(2)(C)(i) of the Social Security Act (42 U.S. Code 405(c)(2)(C)(i)) authorizes state agencies to require disclosure of Social Security Numbers "in the administration of any tax . . . within its jurisdiction". This provision of the Social Security Act creates an exception to the rule found in the Privacy Act of 1974 that says that state agencies cannot require the disclosure of Social Security Numbers (5 U.S. Code 552a note (Disclosure of Social Security Number)).

Terms and Definitions

Applicant

The person in whose name Form MFUT-12, Motor Fuel Use Tax IFTA License and Decals Application, is filed with the Illinois Department of Revenue (IDOR).

Audit

The physical examination of a licensee's records.

Biodiesel

A renewable diesel fuel derived from the likes of soybean and other vegetable oils or ethanol that is intended for use in diesel engines.

Cancellation

Termination of a license by either a licensing jurisdiction or a licensee.

Commissioner

An official designated by each jurisdiction responsible for administering that jurisdiction's IFTA program.

Fleet

One or more vehicles.

In-jurisdiction distance

Total miles or kilometers operated by a licensee's fleet within a jurisdiction, including miles operated under a temporary IFTA permit. In-jurisdiction miles or kilometers do not include miles operated on a single trip permit or those that a jurisdiction exempts from fuel taxation. Illinois does not exempt any miles from reporting requirements for IFTA.

Jurisdiction

A state of the United States of America, the District of Columbia, a province or territory of Canada, or a state of the United Mexican States.

Licensee

A person who holds a valid motor fuel use tax license issued by IDOR.

Member jurisdiction

A jurisdiction that is a member of the International Fuel Tax Agreement.

Motor fuel

Any fuel used to operate qualified motor vehicles.

Terms and Definitions (continued)

Person

The person in whose name Form MFUT-12, Motor Fuel Use Tax IFTA License and Decals Application, is filed with the Illinois Department of Revenue (IDOR).

Qualified motor vehicle exemptions

Qualified motor vehicle exemptions vary by jurisdiction. Contact each jurisdiction for specific details. (See “How to Contact Other IFTA Jurisdictions” on page 20.)

Recreational vehicle

A recreational vehicle means any vehicle, such as motor homes, pickup trucks with attached campers, and buses, when used exclusively for personal pleasure by an individual. To qualify as a recreational vehicle, the vehicle shall not be used in connection with any business endeavor.

Reporting period

A calendar quarterly period of

- January 1 – March 31
- April 1 – June 30
- July 1 – September 30
- October 1 – December 31

Revocation

The withdrawal of a license and privileges by the licensing jurisdiction.

Single-trip permit

A permit that allows a motor carrier who operates commercial motor vehicles to travel into or through Illinois for a 96-hour period without being registered in a motor fuel use tax program.

Suspended

An expired, non-renewed IFTA license that has no operating authority.

Total distance

All miles traveled during the reporting period by a licensee’s fleet, regardless of whether the jurisdiction considers the miles to be taxable or nontaxable.

USDOT Number

A number issued by the Federal Motor Carrier Safety Administration (FMCSA) used to collect and monitor a company’s safety management practices and controls.

Weight

The maximum weight of a loaded vehicle or combination of vehicles during the registration period.

Leasing

Lease agreements

If, as a carrier, you are a lessee of qualified motor vehicles, unless otherwise provided below, you are subject to the same motor fuel use tax requirements as qualified motor vehicle owners.

The following requirements apply to lessors, lessees, independent contractors, and household goods agents:

Rental/Leasing

- Short Term Leases (29 days or less). In the case of a short-term motor vehicle rental, by a lessor regularly engaged in the business of leasing, or renting motor vehicles without drivers, for compensation to licensees or other lessees of 29 days or less, the lessor will report and pay motor fuel use tax unless the following two conditions are met:
 - the lessor has a written rental contract that designates the lessee as the party responsible for reporting and paying motor fuel use tax; and
 - the lessor has a copy of the lessee's motor fuel use tax license, which is valid for the term of the rental.
- Long Term Leases (30 days or more). A lessor regularly engaged in the business of leasing or renting motor vehicles without drivers for compensation to licensees or other lessees may be deemed to be the licensee, and the lessor may be issued a license if an application has been properly filed and approved by the base jurisdiction.

Household Goods Carriers

- When a household goods carrier leases qualified motor vehicles from independent contractors, agents, or service representatives under intermittent leases, the party liable for motor fuel use tax is
 - the lessee (carrier) when the qualified motor vehicle is being operated under the lessee's jurisdictional operating authority. The base jurisdiction is the lessee's base jurisdiction regardless of the jurisdiction in which the qualified motor vehicle is registered.
 - the lessor (independent contractor, agent, or service representative) when the qualified motor vehicle is being operated under the lessor's jurisdictional operating authority. The base jurisdiction is the lessor's base jurisdiction regardless of the jurisdiction in which the qualified motor vehicle is registered.

Independent Contractors

- Short Term Leases (29 days or less). In the case of a carrier leasing qualified motor vehicles from independent contractors under short term leases of (29 days or less), the trip lessor (independent contractor) will report and pay all fuel taxes.
- Long Term Leases (30 days or more). In the case of a carrier leasing qualified motor vehicles from independent contractors under long term leases (30 days or more), the lessor (independent contractor) and lessee (carrier) will be given the option of designating which party will report and pay fuel use tax. In the absence of a written agreement or contract, or if the document is silent regarding responsibility for reporting and paying fuel use tax, the lessee (carrier) will be responsible for reporting and paying fuel use tax. If the lessee (carrier), through a written agreement or contract, assumes responsibility for reporting and paying fuel use taxes, the base jurisdiction shall be the base jurisdiction of the lessee, regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor (independent contractor).

Licensing Procedures

License Application Procedures

IFTA credentials allow you to operate in all IFTA jurisdictions without further motor fuel use tax licensing or identification requirements. To register for motor fuel use tax and receive proper Illinois credentials, you must electronically submit Form MFUT-12, Motor Fuel Use Tax IFTA License and Decals Application, using the MyTax Illinois website at mytax.illinois.gov. **We will not accept paper applications.**

All sections of the application must be completed, including the Social Security Numbers of the owners, partners, or corporate officers. An owner, partner, or authorized corporate officer identified on the MFUT-12 who has control of, supervision of, or responsibility for filing returns and making tax payments must "electronically sign" the application. A tax reporting service or permitting agent may electronically file your Form MFUT-12 on your behalf **but cannot electronically sign the application.**

Licensing Procedures (continued)

We will not issue a license or decals to you if:

- Your application contains misrepresentations, misstatements, or omissions of required information.
- You currently have an active IFTA license in another jurisdiction.
- You do not file a return; do not pay the tax, penalty, or interest for a filed return; or do not pay any final assessment of tax, penalty, or interest as required by the Motor Fuel Tax Law or any other tax Act we administer.
- Your license in any IFTA jurisdiction has been suspended or revoked.

We will not mail an Illinois IFTA license and decals to a P.O. Box, to a UPS Store or similar outlet, or to another mail-forwarding type service provider (*i.e.*, “virtual office”). You must provide a physical address in Illinois that establishes the permanency of your business or residence. If you are an original applicant or are changing your address, you must submit three forms of address verification.

Acceptable forms of address verification include, but are not limited to:

- valid driver’s license with Illinois address;
- current property tax receipt;
- bank statement with the date of issue and the name of the account holder (must not be older than three months);
- utility bill for gas, electricity, water, internet, etc., linked to the address (must not be older than three months);
- lease agreement together with the last receipt for at least three months of rent;
- credit card statement; or
- other documents that clearly evidence the applicant’s legal address.

The following are not considered valid forms of address verification:

- old statements (over three months old);
- cell phone bills; or
- bank reference.

By applying for an IFTA license, you agree to comply with tax reporting, payment, recordkeeping, and license display requirements as specified in the International Fuel Tax Agreement and the Motor Fuel Tax Law. You further agree that we may withhold any refunds due if you are delinquent on payment of fuel taxes due any member jurisdiction or any other tax due to the state of Illinois. Failure to comply with these provisions shall be grounds for revocation of license in all member jurisdictions.

MyTax Illinois will not allow you to submit your application unless you fill out your Form MFUT-12 completely and include the electronic payment.

Bonding

If you are a first-time applicant, we do not require you to post a bond. We may require you to post a bond for just cause (*e.g.*, when you do not file your reports on time, do not pay the proper tax, or have submitted an electronic payment that has failed, when an audit indicates problems that warrant bonding, or when your IFTA account has a previous revocation). If you are required to post a bond, you must provide an insurance bond or a letter of credit. Your bond will remain in effect until released by the Department.

Credentials

License

You will be issued one IFTA license. Your license is valid from the effective date through December 31 of each licensing year.

Each qualified vehicle in your fleet must carry the original IFTA license, a legible photocopy of the license, or a legible electronic image of the license. If you are found operating in Illinois without a valid form of the license or without properly displayed, valid decals or a valid single-trip permit, you must pay a minimum of \$1,000 as a penalty and a minimum of \$2,000 for each subsequent occurrence. You may be subject to penalties in other jurisdictions if you are found operating without proper credentials. If the original copy of the license is lost or destroyed, you can obtain a duplicate copy by accessing your IFTA account through [MyTax Illinois](#) and printing a new one.

NOTE: Law enforcement personnel shall not be responsible for any breakage of electronic equipment used to display your IFTA license if an accidental breakage occurs during a roadside stop.

Decals

IFTA provides that jurisdictions must issue one set of decals for each qualified vehicle in the licensee's fleet. Although IFTA decals are not vehicle specific, they are account specific. This makes them subject to regulation to ensure legal use. Licensees are responsible for maintaining operating records and filing taxes for all the vehicles to which they will affix the decals. To help you maintain a record of the decals issued to you, please refer to [Form MFUT-77](#), Illinois IFTA Decal Assignment and Tracking Sheet, available on our website.

Licensees who operate qualified vehicles that are not part of their IRP account may be required to submit proof of registration and, if applicable, proof of lease agreements to validate the issuance of decals for these vehicles.

Licenses and decals are no longer available in Springfield in the Willard Ice Building lobby. You can order IFTA licenses and decals through your MyTax Illinois account. We will mail your license and decals to your verified, physical address in Illinois. The application approval or denial process usually takes a few days. Typically, you will receive the IFTA license and decals or a denial letter within a week.

To request decals, you must electronically submit Form MFUT-12, Motor Fuel Use Tax IFTA License and Decals Application, and pay the \$3.75-per-set decal fee through your MyTax Illinois account. **You must make your payment electronically.** We will **not** accept a paper check.

Your decal sets will be serialized and assigned to you, the licensee. Using Form MFUT-77, or a similar spreadsheet, you should record the date, decal serial number, information for the vehicle to which the decal is assigned, owner/operator information, and any pertinent comments for every decal set issued to you. Your records should also document all unused decals and previously assigned decals no longer in your service. The Department reserves the right to request decal assignment information when reviewing applications for decals.

You must display on the exterior portion of the cab of each qualified motor vehicle one set of valid decals — one decal on each side in such a manner that it is clearly visible by law enforcement personnel.

NOTE: Do not display decals on windshields, side vent windows, mirrors, tanks, or trailers. You must also remove any expired decals.

If you are a transporter, manufacturer, dealer, or carrier conducting drive-away operations, the decals do not have to be permanently affixed to the vehicle but must be displayed on both sides of the cab.

Decals are valid from January 1st through December 31st. You may begin displaying your decals on November 1 of the year preceding the year for which the decal set was issued. If you choose to display renewal decals prior to January 1, be sure to keep the current year license in the qualified vehicle. If you do not display valid decals in the required locations, you may be issued a citation by law enforcement officials. In addition, the vehicle operator may be required to purchase a single-trip permit.

Credentials (continued)

You may electronically purchase additional decals throughout the license year at a cost of \$3.75 per set. The Department reserves the right to question decal orders that appear to be excessive and may request justification (e.g., internal decal assignment controls or a written explanation) for the quantity of decals requested.

If decals are destroyed, damaged, or stolen, you may purchase replacements at a cost of \$2 per set by electronically submitting Form MFUT-12-R, IFTA Replacement Decal Order. Replacement decals cannot be purchased for traded or replaced motor vehicles.

Licensees who include fuel purchases and travel by qualified motor vehicles operated exclusively within a jurisdiction (*i.e.*, intrastate vehicles) must obtain IFTA decals for the intrastate vehicles. Once you affix decals, you must continue to report the intrastate vehicle until such time as you cancel the decals, or they expire.

IMPORTANT: You are not in compliance until your current, valid IFTA decals are properly attached to your vehicle and a copy of your current, valid IFTA license is in your cab.

Single-trip permit

When you purchase a single-trip permit (STP), you may travel into or through Illinois for a 96-hour period without being licensed for the motor fuel use tax, without having to affix a set of motor fuel use tax decals to your truck, and without needing to electronically file Form MFUT-15, IFTA Quarterly Return, with us.

The cost of an STP is \$40. STPs are available through most wire services for an additional fee.

Annual Renewal Procedures

You must electronically renew your IFTA license and decals annually by December 31. If your address has changed in the past year, you can edit the address field on the renewal application. When changing an address, you must submit three forms of address verification.

IMPORTANT: If you do not intend to renew your IFTA license and decals for next year, you must file your fourth quarter IFTA return (due January 31) and indicate that you are canceling your IFTA account.

NOTE: You may display your decals for next year beginning November 1 of this year.

We may deny your application if:

- you have not filed a return; paid the tax, penalty, or interest for a filed return; or paid any final assessment of tax, penalty, or interest as required by the Motor Fuel Tax Law or any other tax Act we administer;
- you do not have a valid USDOT number or active Illinois IRP number;
- you have not provided a verified physical address in Illinois that establishes the permanency of your business or residence; or
- you have had your IFTA license revoked.

If required, a bond must be posted before your license can be renewed. You will also be required to pay all outstanding liabilities and file all returns due prior to having your license renewed.

If you will be using a tax reporting service to file your taxes, [Form IL-2848](#), Power of Attorney, must be on record with us and submitted annually at the same time as your electronically submitted Form MFUT-12. You can download the form, complete it, and then email it to Rev.POA@Illinois.gov.

Grace Period

For those carriers who have submitted their renewal applications prior to January 1, IFTA provides a grace period to allow you to receive your decals and affix them to your vehicles. **The grace period is not an extension for you to file your renewal application.** Once you renew your IFTA license and receive your new decals, you must affix your decals to all qualified motor vehicles no later than the last day of February. To operate in IFTA jurisdictions during this grace period, you must display one of the following:

- valid current year motor fuel use tax credentials from the IFTA jurisdiction in which you are operating;
- valid previous year motor fuel use tax credentials from the IFTA jurisdiction in which you are operating; or
- a valid single-trip permit from the IFTA jurisdiction in which you are operating.

IMPORTANT: Your current year IFTA license expires December 31. To take advantage of the decal display grace period, you must have your renewal application (Form MFUT-12) electronically submitted no later than December 31.

NOTE: If you are operating on previous year decals during the grace period and have not submitted your renewal application by December 31, you are operating without IFTA authority. You will be subject to applicable fees, penalties, and assessments.

License Status

Active

An active license is one that is valid and has been issued by any IFTA jurisdiction; your account remains current, and you are in compliance with the Illinois IFTA program.

Canceled

You must cancel your IFTA license if you have gone out of business, but you must first satisfy all reporting requirements and tax liabilities. To cancel your IFTA license, you must file your final quarterly Form MFUT-15 through your IFTA Returns account on MyTax Illinois. Mark the Cancel Fuel License box in Step 1 on your return and enter the cancellation date. You must enter a cancellation date that falls within the quarter of the return you are filing.

Once your license has been canceled, you must destroy all decals as well as the original license and all copies of the license. Any IFTA jurisdiction may conduct a final audit once your license has been canceled. Even though you cancel your license, you are still obligated to keep all records for a period of four years from the due date of your final Form MFUT-15 or the date filed, whichever is later.

IMPORTANT: If you do not intend to renew your IFTA license and decals for next year, you must file your fourth quarter return (due January 31) **and** indicate that you are canceling your IFTA account.

Suspended

A suspended account is one that was not renewed before its IFTA license and decals expires on December 31. If you have not timely submitted your renewal application, you are not eligible for the grace period from January 1 through the last day of February. You cannot legally operate your IFTA-qualified vehicles on a suspended license. *

License Status (continued)

Revoked

A revoked account is one that failed to remain in compliance with the Illinois IFTA program. We may revoke your IFTA license if you do not comply with all motor fuel use tax requirements. Noncompliance may include any of the following:

- not filing Form MFUT-15,
- not remitting all taxes due (including the reversal of an electronic payment),
- not filing or maintaining a bond when requested,
- making an electronic payment that is reversed for non-sufficient funds,
- improperly using IFTA decals, or
- refusing to allow a dyed diesel fuel inspection.

You may be fined and assessed for operating on a revoked IFTA license. *

*** We will notify the Illinois State Police and all other IFTA-member jurisdictions when your license has been revoked or suspended. Conducting operations on a revoked or suspended license will subject you to all civil and criminal penalties applicable to persons operating in Illinois without a valid license and decals.**

Reinstated

If revoked, we may reinstate your IFTA license if you have filed all required returns and have paid all outstanding liabilities. You will be required to pay a reinstatement fee of \$100 and electronically file Form MFUT-12, Motor Fuel Use Tax IFTA License and Decals Application. You may also be required to post a bond sufficient to satisfy any potential liabilities. We will notify the Illinois State Police and all other IFTA-member jurisdictions when your license is reinstated.

Reporting Requirements

Quarterly returns

Illinois has no provision for annual reporting of motor fuel use tax. You must electronically file a quarterly tax return with us even if you had no operations during the quarter. **We will not accept paper returns.**

Penalty and interest provisions

Form MFUT-15, IFTA Quarterly Return, and any payment owed, is due by the last day of the month immediately following the close of the quarter for which it is filed. Form MFUT-15 is due on or before the following dates:

<u>Reporting quarter</u>	<u>Due date</u>
January - March	April 30
April - June	July 31
July - September	October 31
October - December	January 31

If the due date is a Saturday, Sunday, or legal state holiday, the next business day is the due date.

If you do not file a tax return, file a late tax return, or do not pay all tax due, you will be charged penalty and interest.

Reporting Requirements (continued)

The penalty is \$50 or 10 percent of the delinquent tax liability, whichever is greater. Effective July 1, 2013, interest shall be set at an annual rate of two percentage points above the underpayment rate established under Section 6621(a)(2) of the Internal Revenue Code, adjusted on an annual basis on January 1 of each year.

Interest shall accrue monthly at one-twelfth this annual rate. MyTax Illinois calculates the correct interest rate as provided by IFTA, Inc.

Interest is computed on the tax due each member jurisdiction. Credit from one jurisdiction cannot be deducted in computing interest due another jurisdiction. We do not have statutory authority to waive another jurisdiction's interest.

Cost of collection fee

You may be assessed a cost of collection fee if you receive a notice regarding a final liability or a penalty assessment and do not pay the amount you owe within 30 days of the date of the notice. If the unpaid amount is less than \$1,000, the fee is \$30. If the amount is \$1,000 or more, the fee is \$100.

Measurement conversion

Common conversion rates for the United States and Canada are:

1 liter	=	0.2642 gallon
1 gallon	=	3.785 liters
1 mile	=	1.6093 kilometers
1 kilometer	=	0.62137 mile

Certain fuel types are to be sold and/or reported and taxed in converted quantities:

Liquefied natural gas (LNG)	Sold, reported, and taxed in diesel gallon equivalents (DGEs). One DGE = 6.06 pounds of LNG.
Compressed natural gas (CNG)	Reported and taxed in gasoline gallon equivalents (GGEs). One GGE = 5.66 pounds of CNG.
Liquefied petroleum gas (LPG)	Propane is reported and taxed in diesel gallon equivalents (DGEs). Conversion should be done on Form MFUT-15, Step 3, on the IL line with one DGE equal to 6.41 pounds of LPG. Consult IFTA, Inc.'s tax rate footnotes for conversion of entries for other jurisdictions.

Taxable fuels

All motor fuels are subject to tax in Illinois. Individual IFTA jurisdictions may define tax-exempt fuels in their jurisdiction. If a jurisdiction does not list a tax rate for a particular fuel, that fuel is not taxed.

Surcharge

Some jurisdictions have a surcharge that is not paid at the fuel pump. If you travel in a jurisdiction that imposes a surcharge, you must complete two lines on Form MFUT-15 for that jurisdiction. Note that you need only complete the first line for the jurisdiction that has a surcharge. On the next line, select the jurisdiction and fuel type, and MyTax Illinois will calculate the surcharge for you.

Reporting Requirements (continued)

Tax-exemptions

Some IFTA jurisdictions provide exemptions for miles, vehicles, and/or fuel. A list of exemptions by jurisdiction is maintained on the IFTA Inc website and can be found using the following link: [Exemptions](#). If exemptions are reported on an IFTA quarterly return, records must contain documentation to verify the exemptions.

Credit for tax-paid gallons

You may obtain credit for tax paid on fuel you purchased from an outside entity (e.g., service station) or withdrew from a tax-paid bulk fuel storage facility. To take the credit, you must maintain fuel receipt records and bulk fuel storage records as described in this manual (see [86 Ill. Adm. Code 500.335](#)) and complete the corresponding column on Form MFUT-15.

Payments and refunds

All payments due must be paid electronically through [MyTax Illinois](#). **Paper checks are not accepted.**

Any overpayment you generate in one jurisdiction will be applied to liabilities owed to another jurisdiction. A net refund will result only if your total tax-paid purchases exceed the total tax due.

If completion of your Form MFUT-15 results in a refund due, we will process your refund once we determine that all tax liabilities, including any outstanding audit assessments, have been satisfied. If the refund due amount is \$25 or more, we will automatically issue you a refund. If the refund due amount is less than \$25, we will automatically credit the amount to your account. If the credit amount accumulates to \$25 or more, we will automatically issue you a refund.

You must send a separate claim for refund directly to each jurisdiction for fuel that you used in a nontaxable manner (e.g., nonhighway or off-road use).

Recordkeeping Requirements

Distance records

You must maintain records of all fleet operations to support the information you enter on your Form MFUT-12, Motor Fuel Use Tax IFTA License and Decals Application, as well as the information you enter on Form MFUT-15, IFTA Quarterly Return. All qualified motor vehicles in your fleet must display IFTA decals and be reported on Form MFUT-15. You may maintain records for any intrastate qualified motor vehicles that are not required to display IFTA decals but that are, nonetheless, a part of your fleet.

Licensees who include fuel purchases and travel by qualified motor vehicles operated exclusively within a jurisdiction (i.e., intrastate vehicles) must obtain IFTA decals for the intrastate vehicles. Once decaled, the intrastate vehicles must continue to be reported until such time as the decals are canceled or expired.

You may use an individual vehicle mileage record (IVMR), as required by the International Registration Plan, for recording vehicle distance information if you also include the beginning and ending odometer readings.

Recordkeeping Requirements (continued)

You may also use a trip report that includes all the following on an individual vehicle basis:

- both taxable and nontaxable usage of fuel,
- distance traveled for taxable and nontaxable use,
- trip date (starting and ending),
- trip origin, destination, and any stops in between, including city and state (multiple trips made to the same destination should be identified and enumerated),
- routes of travel,
- beginning and ending odometer readings,
- total trip miles,
- distance by jurisdiction,
- vehicle unit number,
- IFTA decal serial number,
- vehicle fleet number, and
- licensee's name.

You must maintain monthly, quarterly, and annual summaries of your individual vehicle mileage records for each vehicle.

[Form MFUT-76](#), Illinois Motor Fuel Use Tax Individual Trip Summary Report is a tool designed to help you maintain distance and fuel records for each vehicle.

IMPORTANT: Please note the primary function of an electronic logging device (ELD) required by the Federal Motor Carrier Safety Administration (FMCSA) is for logging a driver's record of duty status, not for keeping records required by IFTA. Not all ELDs track or maintain mileage or distance records, but some do. Do not assume your ELD is able to reproduce the required records necessary to complete your quarterly tax filings. Your ELD vendor may charge you an additional cost for this record-producing component. As an IFTA licensee, you are responsible for the recordkeeping requirements to support your tax return filings and to make all records available during an audit. You must be able to reproduce any electronic data per unit and trip for a period of no less than four years from the date Form MFUT-15 was filed. You will be required to provide this data during an audit.

IMPORTANT: Effective January 1, 2024, distance records produced by a vehicle tracking system that utilizes latitudes and longitudes must create and maintain a record at a minimum every ten minutes when the vehicle's engine is on and contain the following data elements:

- 1) The date and time of each system reading,
- 2) The latitude and longitude to include a minimum of four decimal places (0.0001) of each system reading,
- 3) The odometer reading for the engine control module (ECM) of each system reading. If no ECM odometer is available a beginning and ending dashboard odometer or hubodometer for the trip will be acceptable, and
- 4) The vehicle identification number or vehicle unit number.

This data must be accessible in an electronic spreadsheet format such as .xls, .xlsx, .csv or delimited text file. See IFTA Procedures Manual 540.200.

Fuel records

You must maintain complete records of all fuel you purchased, received, and used in the operation of vehicles for which motor fuel use tax reporting is required. You must separately account for bulk storage fuel purchases, bulk storage fuel withdrawals, and over-the-road (OTR) purchases. You must maintain individual totals for each fuel type. Fuel types include, but are not limited to, diesel, biodiesel, gasoline, gasohol, ethanol, methanol, liquefied petroleum gas (LPG), and compressed natural gas (CNG).

Recordkeeping Requirements (continued)

Fuel receipts

Tax-paid retail purchases

The licensee shall maintain complete records of all motor fuel purchased, received, or used in the conduct of its business, and on request, produce these records for audit. The records shall be adequate for the auditor to verify the total amount of fuel placed into the licensee's qualified motor vehicles, by fuel type.

To obtain credit for tax-paid retail purchases, you must keep the following receipt or invoice:

- credit card receipt, which includes the date, gallons purchased, price per gallon, and location of the purchase (city and state),
- automated vendor generated invoice or transaction listing, or
- scanned copy of the receipt or invoice.

NOTE: A credit card statement is only sufficient if it contains the date, gallons purchased, and location of the purchase (city and state).

Receipts that have been altered, indicate erasures, or are handwritten are not acceptable for tax-paid credits. The number of gallons and price per gallon on receipts also should not be handwritten. Carriers should obtain a printed receipt with this information from the retailer.

For a retail receipt to be valid, the invoice must include, but is not limited to, the following:

- purchase date,
- name and address of the seller,
- quantity purchased,
- fuel type,
- price of the fuel per gallon or liter or the total price of the fuel purchased,
- the identification of the qualified motor vehicle into which the fuel was placed (unit number, plate number, or another licensee identifier), and
- name of purchaser (where the qualified motor vehicle being fueled is subject to a lease, the name of either the lessor or lessee is acceptable for this purpose, provided a legal connection can be made between the purchaser named and the licensee).

For tax-paid bulk storage facilities, the licensee shall retain the following records:

- receipts for all deliveries,
- quarterly inventory reconciliations for each tank,
- the capacity of each tank,
- bulk withdrawal records for every bulk tank at each location, and
- documentation that the purchase price of the fuel delivered into the bulk storage includes tax paid to the member jurisdiction where the bulk storage is located, or that the licensee has paid fuel tax to the member jurisdiction where the bulk storage is located.

For tax-paid credit for fuel withdrawn by the licensee from its bulk fuel storage facilities, the licensee must maintain the following records for each tax-free and tax-paid bulk fuel storage facility:

- location of the bulk storage facility,
- date of withdrawal,
- number of gallons withdrawn,
- fuel type withdrawn, and
- identification of the vehicle into which the fuel was placed.

NOTE: Beginning and ending inventory records may be kept either by month or quarter.

NOTE: While completing Form MFUT-15, you can only include the amount of fuel withdrawn from the bulk tank and placed in an IFTA-qualified vehicle as part of your tax-paid gallons.

You must maintain copies of all delivery tickets and/or receipts. Receipts that have been altered or indicate erasures are not acceptable for tax-paid credits.

Recordkeeping Requirements (continued)

Alternative recording devices

To use onboard recording devices, satellite tracking systems, or other electronic data-recording systems in place of, or in addition to, handwritten trip reports for recordkeeping purposes, you must be certain they can generate detailed mileage allocation reports that are unit and date specific. You are required to generate reports that provide the same necessary information as reported on paper records, including odometer readings, the city and state of the load origin, and the destination point. All electronic data must be maintained for **four years** from the due date of Form MFUT-15 or the date that you file Form MFUT-15, whichever is later, to substantiate the information reported on the return.

Drive-away operations

The best practice when computing accurate miles per gallon for reporting drive-away operations is to fill the unit with fuel immediately upon pick up. Once you reach your final destination, refill your fuel tank so you can determine the number of gallons of fuel you consumed. This method also provides you with fuel invoices and ignores any fuel that may be in the tank that was purchased by another carrier. Simply divide the number of miles for the trip by the number of gallons of fuel consumed for the trip to arrive at an accurate MPG for this trip. Combine all trips during the quarter for an accurate overview of your drive-away operations.

Record retention period

Accurate recordkeeping is important when you request a tax refund or credit for tax-paid fuels, and accurate recordkeeping is required to ensure compliance with reporting and payment of all tax liabilities. You must maintain records for a period of **four years** from the due date of Form MFUT-15 or the date that you file Form MFUT-15, whichever is later, to substantiate the information reported on the return. If you do not comply with the recordkeeping requirement, we may revoke your license. As an IFTA program licensee, your records must be made available to any IFTA-member jurisdiction. If you do not provide records upon demand for the purpose of audit, the auditor may use a standard of four miles per gallon and issue an assessment.

Audits

Requirements

The purpose of an IFTA audit is the verification of fuel and distance information reported on IFTA quarterly tax returns. We will audit any Illinois-based IFTA licensees on behalf of all member jurisdictions, not only to substantiate information reported on tax returns, but also to provide accountability for all decals issued, both used and unused, for a period of **four years**.

Notification of date

Prior to conducting an audit, the auditor will contact you to arrange an acceptable date to begin the audit. At that time, the auditor will outline the time period to be audited and the records to be reviewed. The auditor will also send you a letter to confirm the date and time. For just cause, the auditor may waive the notification requirements.

Conferences

At the beginning of the audit, the auditor will conduct an in-person meeting or telephone conference with you to determine background information, reporting methods, and records to be reviewed. As the audit progresses, the auditor will discuss with you the sample periods, sampling techniques, and any problem areas. The auditor will also hold a closing conference with you to explain audit adjustments and future reporting practices.

Audits (continued)

Guidelines

The following guidelines apply to each audit:

- In the absence of adequate records, the auditor may use a standard of four miles per gallon.
- The audit will be completed using the best information available.
- The auditor will disallow tax-paid fuel entries if the proper documentation is unavailable.
- The auditor will make all reasonable attempts to verify reported miles.

Results

The auditor will show any audit adjustment on an amended return covering the audit period and will also request payment of the liability, if any, from you.

Protest Procedures

Request audit by other IFTA jurisdictions

If you disagree with the Illinois Department of Revenue's audit findings, you may request either all or some of the IFTA jurisdictions to audit your records. Any jurisdiction that has been requested to audit your records may accept or reject your request. A jurisdiction that accepts your request may audit only its portion of your operations. You must make records available to the jurisdiction at either the jurisdiction's office, a designated place requested by the jurisdiction, or your place of business. If your place of business is selected, you must pay reasonable per diem and travel expenses.

We will send our audit reports to all other IFTA-member jurisdictions. Any member jurisdiction may reexamine our audit findings and may, at its own expense, re-audit your data after notifying your base jurisdiction and you of reasonable cause for the re-audit.

Informal Conference Board review

You may request that the Informal Conference Board (ICB) review the proposed audit liability, claim reduction, or claim denial prior to issuance of the audit liability, claim denial, or claim reduction, in accordance with regulations at [86 Ill. Adm. Code Part 215](#).

30-day protest period

You may protest any action or audit finding made by the Department concerning the amount of tax or penalty in controversy by submitting a written request for a hearing within 30 days after notification of the original action or finding. If the hearing is not requested within 30 days, the Department's action becomes final.

Mail your written protest requesting a hearing to:

BUREAU OF AUDITS TECHNICAL REVIEW SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19012
SPRINGFIELD IL 62794-9012

If the amount in controversy is \$15,000 or more, the protest should be filed with the Illinois Independent Tax Tribunal (see next page).

Protest Procedures (continued)

Administrative hearing

If the tax amount in controversy is less than \$15,000, the Office of Administrative Hearings (OAH) will schedule a hearing, provided that you have timely requested the hearing. The OAH will send you written notice of the date, time, and place of the hearing at least 14 days prior to the hearing date. At the hearing, you may represent yourself or have a person licensed to practice law in Illinois or permitted to practice in Illinois by rules of comity represent you. A corporation may be represented by an officer or employee only when the contested liability does not exceed \$2,500, exclusive of penalty and interest. Persons may not appear in a representative capacity unless a properly executed power of attorney has been filed with the OAH. You or your attorney may produce witnesses, documents, or other pertinent materials at the hearing to substantiate your protest. The OAH will notify you or your attorney in writing of the hearing results.

The Department will participate in the hearing on behalf of all member jurisdictions. For more information regarding administrative hearings, see [86 Ill. Adm. Code Part 200](#), "Practice and Procedure for Hearings before the Illinois Department of Revenue."

Illinois Independent Tax Tribunal

If you disagree with the Illinois Department of Revenue's audit findings, and the amount in controversy exceeds \$15,000, the protest should be filed with the Illinois Independent Tax Tribunal in the form of a petition in accordance with the Tribunal's rules of practice and procedure. See [35 ILCS 1010/1-1, et seq.](#)

Circuit Court

If you are not satisfied with the results of the administrative hearing, you may seek a review of the hearing decision in Circuit Court under the provisions of the Administrative Review Law ([735 ILCS 5/3-101, et seq.](#)).

If you disagree with our determination that monies are due, you may bypass the administrative hearing process by paying the monies under protest and seeking review of our determination in circuit court under the provisions of the State Officers and Employees Money Disposition Act ([30 ILCS 230/1, et seq.](#)).

Appellate Court

Decisions of the Illinois Independent Tax Tribunal must be appealed directly to the Illinois Appellate Court.

Violations

Traffic offenses

Failure to display motor fuel use tax license

You may be asked by a law enforcement officer or an agent of the Illinois Department of Revenue to show your license for inspection. If you do not provide the original valid license or copy of the valid license (or an electronic image of that license) to the officer or agent, you will be subject to a traffic citation for failing to display a motor fuel use tax license.

Failure to display motor fuel use tax decals

On each qualified motor vehicle, you must display two valid motor fuel use tax decals, one properly affixed on each external side of the vehicle.

Violations (continued)

If you do not display two valid decals, you will be subject to a traffic citation for operating without displaying motor fuel use tax decals.

Failure to display motor fuel use tax single-trip permit

If you are the driver of any qualified motor vehicle and do not possess a valid motor fuel use tax license or display valid decals, you must have a valid single-trip permit for interstate motor fuel use tax.

If you do not provide a valid single-trip permit for inspection by a law enforcement official, you will be subject to a traffic citation for operating a qualified motor vehicle without displaying a single-trip permit.

Operating with a revoked motor fuel use tax license

You must not operate a qualified motor vehicle in any jurisdiction with a revoked motor fuel use tax license.

If a qualified motor vehicle is operated in Illinois with a revoked motor fuel use tax license, the vehicle will be placed out of service. The vehicle cannot be operated in Illinois until reinstatement of the motor fuel use tax license.

NOTE: If any of the traffic offenses listed in this section occur, the operator is guilty of a petty offense and must pay a minimum penalty of \$75. For each subsequent occurrence, the operator must pay a minimum penalty of \$150.

Civil penalty

If a qualified motor vehicle is found to be operating in Illinois without a valid

- motor fuel use tax license and set of decals,
- single trip permit, or
- 30-day IFTA temporary permit,

then the person required to obtain a license or permit under Section 13a.4 or Section 13a.5 of the Motor Fuel Tax Law ([35 ILCS 505/13a.4](#), [505/13a.5](#)) must pay a minimum \$1,000 penalty.

NOTE: There is a \$2,000 penalty for each subsequent occurrence.

Criminal offenses

As a motor carrier licensed for motor fuel use tax in Illinois, it is your responsibility to ensure that all tax returns are correctly reported, filed on time, and paid in full when due. The following actions are all criminal offenses in Illinois:

- operating without a valid motor fuel use tax license
- failing to file a quarterly motor fuel use tax return,
- failing to make payment of motor fuel use taxes due,
- filing a false quarterly motor fuel use tax return,
- filing a false motor fuel use tax application or decal order form,
- failing to keep books and records, and
- refusing upon demand to submit for inspection and examination the required books and records.

Dyed diesel

It is illegal to use dyed diesel fuel to power your licensed motor vehicle on the highways of Illinois. Any person who knowingly possesses dyed diesel fuel for highway use is guilty of a Class A misdemeanor. Each subsequent offense is a Class 4 felony. If a licensed motor vehicle is found to have dyed diesel fuel within the ordinary fuel tanks attached to the motor vehicle, the operator shall pay a penalty of \$1,000. For a second or subsequent occurrence the penalty is \$5,000.

Violations (continued)

Diesel fuel is considered dyed if any amount of dye is present. Do not

- blend tax-paid diesel fuel with tax-free dyed diesel in the ordinary fuel tank of your diesel-powered licensed motor vehicle, or
- blend transmission fluid and/or additives that contain the dye Solvent Red 164 with tax-paid diesel fuel to power your diesel-powered licensed motor vehicle.

In our efforts to enforce this law, an agent of IDOR may ask to inspect your fuel tanks for any presence of dye. Persons refusing to allow an inspection shall pay a \$1,000 penalty for each refusal. Any license or permit issued under the Motor Fuel Tax Law may be revoked for refusing to allow an inspection.

Where to Get Information

International Fuel Tax Association, Inc.

Visit the International Fuel Tax Association's (IFTA Incorporated) website at www.iftach.org to access the monthly newsletter, current and previous quarters' tax rates, and other information.

Illinois Department of Revenue

Important updates and general information are available on our website at tax.illinois.gov. Information and forms for other taxes (e.g., income tax, sales tax, etc.) are also available.

How to Contact Us

Illinois Department of Revenue

To better service any inquiries you have regarding the Illinois Motor Fuel Use Tax or your account, please use the contact information listed below.

Motor Fuel Use Tax

217 785-1397

Rev.IFTA@illinois.gov

Report violations or misuse of motor fuel use tax license, decals, or single-trip permits

BUREAU OF CRIMINAL INVESTIGATIONS
ILLINOIS DEPARTMENT OF REVENUE
555 W MONROE ST
CHICAGO IL 60661

312 814-1750 or 1 800 CHEAT-11 (1 800 243-2811)

How to Contact Other Illinois State Agencies

Other Illinois agencies

Below is a list of other Illinois state agencies you may need to contact regarding your trucking or transportation operations.

Travel authority

TRANSPORTATION DIVISION
IL COMMERCE COMMISSION
527 EAST CAPITOL AVENUE
SPRINGFIELD IL 62794-9280

217 782-2593

www.icc.illinois.gov/transportation

Vehicle licensing and registration or International Registration Plan (IRP)

COMMERCIAL AND FARM TRUCK SERV
IL SECRETARY OF STATE
SECOND AND EDWARDS STREET
M J HOWLETT BUILDING ROOM 300
SPRINGFIELD IL 62756

217 782-4815

<https://www.ilsos.gov/departments/vehicles/cft/home.html>

Oversize and overweight permits or designated truck route maps

IL DEPT OF TRANSPORTATION
2300 SOUTH DIRKSEN PARKWAY
SPRINGFIELD IL 62764

217 785-1477

1 800-252-8636

<https://idot.illinois.gov/doing-business/permits/oversize-and-overweight-permits.html>

State police commercial vehicle enforcement

COMMERCIAL VEHICLE ENFORCEMENT
IL STATE POLICE
801 S. SEVENTH ST FL 003 SUITE 300 NORTH
SPRINGFIELD IL 62703

217 782-6267

<https://isp.illinois.gov/>

Road condition information

Pre-recorded road condition information
Illinois Department of Transportation

1 800 452-IDOT (4368)

www.gettingaroundillinois.com

How to Contact Other IFTA Jurisdictions

Contact information for other IFTA jurisdictions can be found at www.iftach.org/carriers/ under the Carrier Information tab.

Exhibit

Guide to Maintaining Your MyTax Illinois IFTA Accounts

As an IFTA-qualified motor carrier, you are required to file and pay electronically using [MyTax Illinois](#).

MyTax Illinois is a free electronic filing and account maintenance system, available on our website at tax.illinois.gov 24 hours a day, wherever you have an internet connection. MyTax Illinois allows you to register your IFTA accounts, file and pay your IFTA returns, and maintain your IFTA accounts, as well as other Illinois tax accounts.

Prior to accessing your accounts in MyTax Illinois, you must have previously submitted Form MFUT-12, Motor Fuel Use Tax IFTA License and Decals Application, and had active IFTA accounts in the past, or you can create the accounts by navigating to the IFTA box to complete and submit an original Form MFUT-12.

If this is the first time accessing your accounts in MyTax Illinois using a login, click the “Sign Up” button to create your user account and select your username and password. After submitting your sign-up request, you will receive an email from MyTax Illinois that contains an authorization code to confirm your new login. You must enter your username, password, and authorization code to login to your MyTax Illinois account for the first time. After the initial login, you will only need your username and password to login.

Once you have established your IFTA profile on MyTax Illinois and login to the MyTax Illinois account maintenance system, you will see that you have two IFTA Accounts: your IFTA Application account and your IFTA Returns Account.

Your **IFTA Application account** is used to submit the MFUT-12 application for an IFTA license and decals. This includes orders and payments for additional and replacement decals. You will also use this account to file your annual renewal application. Reinstatement fees on revoked accounts are also made in the Application account. After you complete your MFUT-12 application and order your decals, you must click the “Submit” button in order for us to receive it. When you submit an application, you will receive one confirmation number for the application and payment. Every time you submit an application or payment, you will receive a confirmation number that is date and time stamped. You should print these confirmation numbers for your records.

Your **IFTA Returns account** is used to submit your MFUT-15, IFTA Quarterly Returns, amended returns, and payments for quarterly liability.

Quarterly Returns – You will be able to file a quarterly tax return approximately 15 days before the quarter ends. Returns are due 30 days after the quarter ends. You will receive two different confirmation numbers when you file and pay an MFUT-15, IFTA Quarterly Return. One is for the return being successfully submitted, and the other is for the payment being successfully submitted. Every time you submit a return or payment, you will receive a confirmation number that is date and time stamped. You should print these confirmation numbers for your records.

Tax Rates – The quarterly tax rates are loaded into MyTax Illinois and will automatically populate when you choose the jurisdictions you traveled in and the type of fuel you used. From time to time, jurisdictions will have split rates for a quarter. You must determine which miles and fuel purchases occurred under each rate. If you have operations during the period for both rates you must enter the jurisdiction twice in Step 3 and choose the appropriate tax rate. You can identify the appropriate tax rate by using the drop-down choice in the tax rate box (Column K) for the split rate jurisdictions. The tax rates are posted on the International Fuel Tax Association’s website at www.iftach.org around the end of each quarter.

Surcharges – Some jurisdictions have a surcharge tax rate in addition to their quarterly rate. Jurisdictions with surcharges require two entry lines. After you enter the miles and gallons for that jurisdiction, you must enter the jurisdiction and fuel type on the jurisdiction row that follows. MyTax Illinois will automatically calculate the rest of the surcharge row.

Exhibit (continued)

Amended Returns – If you need to amend a filed return, go to the original return, and click on the “Amend” button to unlock the return. Make the necessary changes and submit the request. Please note that interest computed in MyTax may not be accurate on an amended return because it does not take into account what was originally submitted. It’s best to check one or two business days after submitting the amended return to view the correct interest and balance due. You will receive two different confirmation numbers when you file and pay an amended MFUT-15, IFTA Quarterly Return. One is for the return being successfully submitted, and the other is for the payment being successfully submitted.

Important Reminders:

- “Saved” applications and returns are not transmitted to the Department. Always make sure you “submit” your application and returns so they can be processed. Once submitted, you will receive a confirmation number. The confirmation screen will indicate, “You have successfully submitted your return request.”
- It can take up to five business days for payments to process and post on your MyTax Illinois account. It is always a good idea to sign into your MyTax Illinois account after you submit your return or application to be sure it has processed, and the amount of your payment was enough to cover the balance due.
- You must maintain a current email address on your web profile in order to receive important filing notices and reminders from the Department. If you are not receiving an email reminding you to file your quarterly return, please check and update the email address by selecting Logon – Settings and then Logon – Edit in your MyTax Illinois account.
- You are responsible for maintaining current information on your web profile. To learn how to grant others access to your MyTax Illinois account or how to change a primary user, visit MyTax Illinois and look for the link “MyTax User Management.”

For technical assistance with a MyTax Illinois logon, call **217 785-3707**. For IFTA-specific questions, call **217 785-1397** weekdays between the hours of 8:00 a.m. and 4:00 p.m.



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