



# Illinois Motor Fuel Use Tax Carrier Compliance Manual



Administered by the Illinois Department of Revenue

## Commissioner's Message

The Illinois Department of Revenue has implemented a new integrated computer system to consolidate more than 200 tax and fee programs. As we begin the 2010 IFTA renewal season, our Motor Fuel Use Tax System has undergone conversion into this new integrated system. The core concept of the IFTA Program has not changed, however you will see numerous changes to forms and notices. Some of the changes that will take place are highlighted in our "What's New for 2010" section found on the following page.

As in the past, we continue to look for ways to improve our services and welcome any suggestions you may have. Another source of information you can access 24 hours a day is our web site located at [www.tax.illinois.gov](http://www.tax.illinois.gov). There you will find

- statutes,
- program information,
- forms, *and*
- links to other helpful sites.

If you have questions about the information in this manual or need help preparing any of the IFTA documents, please contact our Motor Fuel Use Tax staff at 217 785-1397 weekdays between 8:00 a.m. and 4:30 p.m.

Sincerely,



Roland L. Marr  
Illinois IFTA Commissioner

Visit our web site at [tax.illinois.gov](http://tax.illinois.gov).  
More IFTA information is available at [www.iftach.org](http://www.iftach.org).



## What's new for 2010

- A tax reporting service or permitting agent may file your Form MFUT-12, Application for Motor Fuel Use Tax IFTA License and Decals, on your behalf, but cannot sign the application. If you will be using a tax reporting service to file your taxes, a power of attorney form must be submitted with any submission of Form MFUT-12. You can download a power of attorney form at <http://tax.illinois.gov/TaxForms/Other/PowerofAttorney/IL-2848.pdf>.
- The MFUT-12 has been redesigned. You will notice that it is being sent without your company's pre-printed information. You must complete every line with your current information and properly sign your application. If your application is not completed properly it will be denied until all required information is received.  
**Please note:** your application will be denied if it is not signed by the owner, partner, or corporate officer identified on Line 13 in Step 3.
- Your Form MFUT-15, IFTA Quarterly Return has changed slightly. The due dates, the records you need to file your return, and the calculations needed to complete the return have not changed.
- Our correspondence, bills, notices, *etc.*, will also look different. Their form names and numbers may have changed. The address to which you respond may have changed. Please follow their instructions completely in order to remain in compliance or to preserve your rights to protest.
- The 2010 decals you order will have "slits" in them. These slits are a security feature designed to help protect your decal identity (the decal number assigned to your account). If removed, the decal will become unusable to others.
- You must provide us with your USDOT number before we can complete your registration/renewal.
- Biodiesel, and biodiesel blends regardless of blend percentage, is to be reported using the diesel tax rate if no tax rate is listed for biodiesel unless specifically noted in a jurisdiction's footnote.
- When purchasing fuel at a tribe-owned retail outlet located on Indian reservations, be sure to follow the footnotes listed on the tax rate sheet for proper reporting in those jurisdictions where the reservations are listed.
- We will issue IFTA credentials only if you have qualified motor vehicles that travel outside of Illinois. We will compare your IFTA mileage to the mileage you reported to the Illinois Secretary of State's IRP Program. If no out-of-state travels were reported within the last 18 months, we will not renew your IFTA credentials as you do not meet the criteria to be licensed under the International Fuel Tax Agreement.
- Be sure to
  - familiarize yourself with our bonding requirements (Page 5);
  - complete all lines on your license and decal order;
  - complete all lines on your quarterly tax returns;
  - properly sign your documents; *and*
  - mail and pay timely.

### Reminder

### Tip

### Disclaimer

If you think you may be adding additional trucks to your fleet throughout the upcoming year, order an extra set or two of decals with your renewal.

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 at the address and telephone number listed on the following page.

## *Where can I get additional IFTA information?*

### **Web Sites**

Our web site is located at: [tax.illinois.gov](http://tax.illinois.gov)

IFTA, Incorporated's web site is located at: [www.iftach.org](http://www.iftach.org)

### **Call us**

Phone us at **217 785-1397** weekdays between 8:00 a.m. and 4:30 p.m. if you have questions or need help with your account.

### **Write us**

MOTOR FUEL USE TAX SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19019  
SPRINGFIELD IL 62794-9019

### **Visit us**

WILLARD ICE BUILDING  
101 WEST JEFFERSON STREET  
SPRINGFIELD, ILLINOIS 62702

### **Other jurisdictions**

Please see "How to Contact Other IFTA Jurisdictions" for specific numbers and addresses (Page 21).

## *How can I get forms?*

### **Internet**

Visit our web site at: [tax.illinois.gov](http://tax.illinois.gov) to download license and decal order forms and tax forms.

### **Phone**

Call us at **217 785-1397** weekdays between 8:00 a.m. and 4:30 p.m. and we will mail you any forms you need.



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Provisions governing 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.

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## Introduction

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

If you are an Illinois-based carrier operating qualified motor vehicles interstate, you are subject to Illinois' International Fuel Tax Agreement (IFTA) program requirements. IFTA is a base jurisdiction motor fuel use tax agreement in which the base jurisdiction (typically a state) administers motor fuel use taxes for all IFTA jurisdictions and apportions payments to those jurisdictions. IFTA does not, however, administer other state requirements, such as vehicle licensing, operating authority, and nonhighway fuel tax refunds.

IFTA significantly reduces the paperwork and compliance burdens for motor fuel use tax reporting because

- a single motor fuel use tax license authorizes travel in all IFTA jurisdictions;
- only one set (2 decals) of IFTA decals is necessary for each qualified motor vehicle;
- a single motor fuel use tax return filed each quarter with Illinois details your operations in each member jurisdiction; and
- motor fuel use tax audits for Illinois-based carriers are, in most cases, performed only by Illinois.

If you travel in non-IFTA jurisdictions, you must continue to satisfy their requirements for motor fuel use tax reporting.

## Taxpayers' Bill of Rights

- 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 our review or by taking the issue to court.
- If you have overpaid your taxes, you have the right to a credit (or, in some cases, a refund) of that overpayment.

# ***Terms and Definitions***

<b>Applicant</b>	The person in whose name Form MFUT-12, Application for Motor Fuel Use Tax IFTA License and Decals, is filed with the Illinois Department of Revenue (IDOR).
<b>Audit</b>	The physical examination of a licensee's records.
<b>Base jurisdiction</b>	<p>The member jurisdiction where</p> <ul style="list-style-type: none"><li>• qualified motor vehicles are based for vehicle registration purposes;</li><li>• operational control and operational records of a licensee's qualified motor vehicles are maintained or can be made available; and</li><li>• some miles are accrued by qualified motor vehicles within a fleet.</li></ul> <p>Commissioners of two or more affected jurisdictions may allow fleets that would otherwise be based in two or more jurisdictions to consolidate.</p>
<b>Biodiesel</b>	A renewable diesel fuel derived from the likes of soybean and other vegetable oils or ethanol that is intended for use in diesel engines.
<b>Cancellation</b>	Termination of a license by either a licensing jurisdiction or a licensee.
<b>Commissioner</b>	An official designated by each jurisdiction responsible for administering that jurisdiction's IFTA program.
<b>Fleet</b>	One or more vehicles.
<b>In-jurisdiction distance</b>	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.
<b>Jurisdiction</b>	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.
<b>Licensee</b>	A person who holds a valid motor fuel use tax license issued by the IDOR.
<b>Member jurisdiction</b>	A jurisdiction that is a member of the International Fuel Tax Agreement.
<b>Motor fuel</b>	Any fuel used to operate qualified motor vehicles.
<b>Person</b>	An individual, a corporation, a limited liability company, a partnership, an association, a trust, or other entity.

## ***Terms and Definitions (continued)***

### **Qualified motor vehicle**

For purposes of this manual, a qualified motor vehicle is a “commercial motor vehicle” under the Illinois Motor Fuel Tax Law. It is a vehicle used, designed, or maintained for transportation of persons or property and either

- having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,793 kilograms;
- having three or more axles regardless of weight; *or*
- used in combination and the gross vehicle weight or the registered gross vehicle weight of the combined vehicles exceeds 26,000 pounds or 11,793 kilograms.

### **Qualified motor vehicle exemptions**

In Illinois, the following vehicles are not included as “qualified motor vehicles”:

- motor vehicles operated by the Illinois state government or the United States government,
- recreational vehicles,
- school buses (must have school bus license plates), and
- qualified motor vehicles operated solely within Illinois for which all motor fuel is purchased within Illinois.

Qualified motor vehicle exemptions vary by jurisdiction. Contact each jurisdiction for specific details. (See “Other IFTA-member jurisdictions.”)

### **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. In order 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 vehicles, to travel into Illinois for a 72-hour period without being registered in a motor fuel use tax program.

### **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.

### **Weight**

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

# Qualifications

## Operating authority

If you are an Illinois-based carrier and you operate one or more qualified motor vehicles in at least one other IFTA-member jurisdiction, you can apply for an IFTA license and decals.

If you qualify as an IFTA licensee but do not wish to participate in the IFTA program, you must obtain single-trip permits to travel through member jurisdictions.

IFTA carriers traveling in non-IFTA jurisdictions must continue to follow the procedures and file the returns required by the non-IFTA jurisdictions.

## Lease agreements

If, as a carrier, you lease qualified motor vehicles, 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:

- A lessor, who is regularly engaged in the business of leasing or renting motor vehicles without drivers for compensation, may be deemed to be the licensee, and such lessor may be issued a license.
- When a carrier uses independent contractors under leases of 30 days or more, the lessor and lessee will be given the option of designating which party will report and pay motor fuel use tax. In the absence of a written agreement or contract or if the document does not state who is responsible for reporting and paying motor fuel use tax, the lessee is responsible for reporting and paying motor fuel use tax. If the lessee (carrier) assumes responsibility for reporting and paying motor fuel use taxes, the base jurisdiction is 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.
- For motor vehicle leases of less than 30 days, the lessor of the motor vehicles under lease is liable for all motor fuel use tax program requirements.
- When a household goods carrier uses 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 (carrier'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.

# Licensing Procedures

## License application procedures

To register for motor fuel use tax and receive proper Illinois credentials, you must complete Form MFUT-12, Application for Motor Fuel Use Tax IFTA License and Decals. In doing so, you agree to comply with reporting, payment, recordkeeping, and license display requirements.

You must complete all sections of the application, including the Social Security numbers of the owners, partners, or corporate officers. An owner, partner, or authorized corporate officer identified on Line 13 in Step 3 who has control, supervision, or responsibility of filing returns and making tax payments must sign the application. We will not accept photocopied, rubber-stamped, faxed, or other non-original signatures. In addition, we will not issue a license to you if your application contains misrepresentations, misstatements, or omissions of required information.

A tax reporting service or permitting agent may file your Form MFUT-12 on your behalf, but cannot sign the application. If you will be using a tax reporting service to file your taxes, a power of attorney form must be on record with us and submitted annually with your Form MFUT-12. You can download a power of attorney form at <http://tax.illinois.gov/TaxForms/Other/PowerofAttorney/IL-2848.pdf>.

When you meet all requirements and send us the appropriate decal fees, we will issue an IFTA license and decals to you. If you file an incomplete application, you may experience a delay in the issuance of your license and decals.

We will not issue a license or decals to you if you do not file a return; pay the tax, penalty, or interest for a filed return; or pay any final assessment of tax, penalty, or interest as required by the Motor Fuel Tax Law or any other tax act we administer. We will not issue IFTA credentials to you if your license in any IFTA jurisdiction has been suspended or revoked. IFTA credentials allow you to operate in all IFTA jurisdictions without further motor fuel use tax licensing or identification requirements. When you travel through non-IFTA jurisdictions, you will be required to satisfy those jurisdictions' credential requirements.

## 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, have submitted a non-sufficient funds remittance, or when an audit indicates problems that warrant bonding). If you are required to post a bond, you must provide a surety bond, bank certificate of deposit, or other form of guaranteed payment that we deem appropriate. If you are required to post a bond, a certified check will be required for all future payments you make.

Your bond will remain in effect until released by the department.

# Credentials

## License

You will be issued one IFTA license. Your license is valid for the calendar year January 1 through December 31. (See the IFTA license example included in this manual.)

Each qualified vehicle in your fleet must carry a photocopy of the license. If you are found operating in Illinois without a copy of the license and properly displayed 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 get a duplicate copy by contacting us.

## Decals

We may issue decals when we receive your completed Form MFUT-12, Application for Motor Fuel Use Tax IFTA License and Decals, and the \$3.75-per-set decal fee. You must display on each qualified motor vehicle one set of valid decals on the exterior portion of the truck's cab — one decal on each side in such a manner that is clearly visible by law enforcement personnel.

**Note** Do not display decals on windshields, side vent windows, saddle 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 for the calendar year and may be displayed one month prior to the effective date. 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.

Decals are not vehicle specific. You may purchase additional decals throughout the license year at a cost of \$3.75 per set. If the decals are destroyed, damaged, or stolen, you may purchase replacements at a cost of \$2 per set by completing 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 must obtain IFTA decals for the intrastate vehicle(s). Once decaled, the intrastate vehicle(s) must continue to be reported until such time as the decal is cancelled or expired.

## Single-trip permit

When you purchase a single-trip permit (STP), you may travel in Illinois for a 72-hour period without being licensed for the motor fuel use tax; having to affix a set of motor fuel use tax decals to your truck; or filing Form MFUT-15, IFTA Quarterly Return, with us.

The cost of an STP is \$20. STPs are available through most wire services for an additional fee.

## ***Annual Renewal Procedures***

You must annually renew your IFTA license and decals. We will mail you a renewal Form MFUT-12, Application for Motor Fuel Use Tax IFTA License and Decals, if we have you currently registered for 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. We may also deny your application if 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/or file all returns due prior to having your license renewed.

A tax reporting service or permitting agent may file your Form MFUT-12 on your behalf, but cannot sign the application. If you will be using a tax reporting service to file your taxes, a power of attorney form must be on record with us and submitted annually with your Form MFUT-12. You can download a power of attorney form at <http://tax.illinois.gov/TaxForms/Other/PowerofAttorney/IL-2848.pdf>.

We also compare your IFTA mileage to the mileage you reported to the Illinois Secretary of State's IRP Program. If no out-of-state travels were reported within the last 18 months, we will not renew your IFTA credentials as you do not meet the criteria to be licensed under the International Fuel Tax Agreement.

## ***Grace Period***

When renewing your IFTA license for 2010, you must affix your 2010 decals to all qualified motor vehicles no later than February 28, 2010 . To operate in IFTA jurisdictions during this grace period, you must display either

- valid 2010 motor fuel use tax credentials from the IFTA jurisdiction in which you are operating;
- valid 2009 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.

# Reporting Requirements

## Quarterly returns

Illinois has no provision for annual reporting of motor fuel use tax. You must file a quarterly tax return with us even if you had no operations during the quarter. We will send you Form MFUT-15, IFTA Quarterly Return, at least 30 days prior to the due date. You are not relieved of your reporting obligations if you do not receive a return.

If you receive our written approval, you may send us a computer-generated Form MFUT-15 instead of our department-printed version. Your computer-generated version must include all required information and be in a processable format.

Form MFUT-15 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 considered to be the due date. The returns and payments of outstanding liabilities you mail through the postal service are considered to be filed on the date shown in the postmark. We do not accept metered dates as postmarked dates. The returns and payments you have delivered by other means other than the U.S. Postal Service are considered to be filed on the date we receive them.

**Note** In order to avoid delays, do not include payments for multiple tax returns on one check. Mail each Form MFUT-15 in a separate envelope. Do not include payment for decals with payment of Form MFUT-15 on one check. Please mail all separate transactions in separate envelopes.

**Note** We will **not** accept photocopied, rubber-stamped, faxed, or other non-original signatures.

## Penalty and interest provisions

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.

**Note** You will be charged a penalty if your Form MFUT-15 is postmarked after the due date (even one day). You **must** file Form MFUT-15 even if you had no operations during the quarter.

The penalty is \$50 or 10 percent of the delinquent tax liability, whichever is greater. Interest accrues at the rate of one percent per month or fraction of a month until the liability is paid.

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 singular 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. The assessed amount will continue to accrue until paid.

## Reporting Requirements (continued)

### Measurement conversion

You must report fuel and distance in gallons and miles. The conversion rates are:

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

Convert compressed natural gas and other fuels that cannot be measured in gallons to gallons using the conversion factor used by the jurisdiction in which the fuel was consumed.

### Taxable fuels

All motor fuels are subject to tax in Illinois. Individual IFTA jurisdictions may define tax-exempt fuels in their jurisdiction.

### 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, Step 3, for that jurisdiction. (See the example of Form MFUT-15, included in this manual.) Surcharges are listed on the IFTA Fuel Tax Rate Sheet we mail to you with your quarterly return.

### Tax-exempt miles

IFTA jurisdictions have different definitions of tax-exempt miles. Contact each jurisdiction for details. (See "Other IFTA-member jurisdictions.") You must maintain documentation to verify tax-exempt miles.

### 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 Form MFUT-15, Step 3, Column I.

### Payments and refunds

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 payment due, make your check payable to "**Illinois Department of Revenue**," and mail both the check and the return to us in the same envelope.

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 a refund check to you. If the refund due amount is less than \$25, we will automatically credit the amount to your account and will apply the amount to your next quarter's return. If the credit amount accumulates to \$25 or more, we will automatically issue a refund check to you.

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 on your Form MFUT-15, IFTA Quarterly Return. All qualified motor vehicles in your fleet displaying IFTA decals must 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 must obtain IFTA decals for the intrastate vehicle(s). Once decaled, the intrastate vehicle(s) must continue to be reported until such time as the decal is cancelled or expired.

You may use an individual vehicle mileage record (IVMR), as required by the International Registration Plan (see the included sample IVMR), for recording vehicle distance information if you also include the beginning and ending odometer readings. You may also use a trip report that includes 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 and destination (including city and state),
- routes of travel,
- beginning and ending odometer readings,
- total trip miles,
- distance by jurisdiction,
- vehicle unit number,
- vehicle fleet number, and
- licensee's name.

You must include your IVMR's into monthly, quarterly, and annual summaries for each vehicle.

## **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).

## **Fuel receipts — Tax-paid retail purchases**

To obtain credit for tax-paid retail purchases, you must keep the

- receipt or invoice;
- credit card receipt;
- automated vendor generated invoice or transaction listing; or
- microfilm/microfiche of the receipt or invoice.

Receipts that have been altered or indicate erasures are not acceptable for tax paid credits.

## ***Recordkeeping Requirements (continued)***

### **Fuel receipts — Tax-paid retail purchases (continued)**

The retail receipts must identify the vehicle

- vehicle unit number;
- plate number; or
- other licensee identifier.

Information about distance traveled and fuel consumption may be reported only for vehicles identified as part of the qualified fleet.

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

- purchase date;
- name and address of the seller;
- number of gallons or liters purchased;
- fuel type;
- price per gallon or liter, and total amount of sale;
- unit number, plate number, or other licensee identifier; and
- name of purchaser (lessee or lessor in the case of owner operators).

### **Tax-paid bulk fuel storage and withdrawals**

If you have bulk fuel storage, you must maintain the following records for each tax-free and tax-paid bulk fuel storage facility:

- date of withdrawal,
- number of gallons withdrawn,
- fuel type withdrawn,
- unit number of the vehicle into which the fuel was placed, and
- fuel purchase records indicating beginning inventory, additional gallons purchased, total gallons available, and ending inventory. Beginning and ending inventory records may be kept either by month or quarter.

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

### **Alternative recording devices**

You may use on-board recording devices, satellite tracking systems, or other electronic data-recording systems in place of, or in addition to, handwritten trip reports for recordkeeping purposes. Contact our Motor Fuel Use Tax Section at the address or telephone number listed in this manual for additional information on alternative recording devices.

### **Record retention period**

Accurate recordkeeping is important when you request a tax refund or credit for tax-paid fuels, and 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 any 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 statute of limitations is extended until the records are provided.

## ***Power of Attorney***

### **Filing a power of attorney**

If you use a tax service for motor fuel use tax reporting, the tax service must file a power of attorney at the same time your IFTA license and decals are renewed. Filing a power of attorney does not relieve you of the legal obligations associated with the license. You are responsible for the payment of taxes as well as all acts and omissions of the tax service.

If we have a power of attorney on file for you, we mail Form MFUT-15 to your tax service at your request. We will always mail decals and renewal applications directly to you. There are no exceptions.

## ***Audits***

### **Requirements**

The purpose of an audit is to verify the fuel and mileage data you reported on Form MFUT-15, IFTA Quarterly Return. We will audit any IFTA licensee on behalf of all member jurisdictions.

### **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 meet with you to determine background information, reporting methods, and records to be reviewed. As the audit progresses, the auditor and you will discuss the sample periods, sampling techniques, and any problem areas. The auditor will also hold a final meeting with you to explain audit adjustments and future reporting practices.

### **Guidelines**

The following guidelines apply to each audit:

- In the absence of adequate records, the auditor will 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 tax-paid fuel 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***

## **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 notice of the original action or finding by using form AH-4, Protest and Request for Administrative Hearing form. If the hearing is not requested within 30 days, the Department's action becomes final.

Mail your written protest requesting a hearing to:

MOTOR FUEL USE TAX SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19019  
SPRINGFIELD IL 62794-9019

## **Request audit by other IFTA jurisdictions**

If you disagree with the audit findings, you may request either all or some of the International Fuel Tax Agreement (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.

## **Administrative hearing**

The Office of Administrative Hearings (OAH) will schedule hearings that you have timely requested. The OAH will send you written notice of the date, time, and place of the hearing at least 20 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.

We will participate in the hearing on behalf of all member jurisdictions.

For more information, see 86 Illinois Administrative Code 200, "Practice and Procedure for Hearings before the Illinois Department of Revenue."

## **Circuit court**

If you are not satisfied with the results of the administrative hearing, you may seek a review of the hearing decision in the circuit courts under 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 the circuit courts under the provisions of the State Officers and Employees Money Disposition Act (30 ILCS 230/1 *et seq.*).

## *License Status*

### **Cancelled**

You may request us to cancel your IFTA license if you have gone out of business and you have satisfied all reporting requirements and tax liabilities. To cancel your license, send us a written request for cancellation and file a "final" Form MFUT-15. To indicate the end of operations, check the cancellation box and write the effective date on the final Form MFUT-15. You may receive another return for the next quarter depending on when we process your cancellation. If so, you must complete and file that return.

Once your license has been cancelled, you must destroy all decals and the original license and all copies. Any IFTA jurisdiction may conduct a final audit once your license has been cancelled. 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.

### **Revoked**

We may revoke your IFTA license if you do not comply with all motor fuel use tax provisions. Noncompliance may include:

- not filing Form MFUT-15,
- not remitting all taxes due,
- improperly using IFTA decals, or
- refusing to allow a dyed diesel fuel inspection.
- not filing a bond when requested.

We will notify the Illinois State Police and all other IFTA-member jurisdictions when your license has been revoked.

### **Reinstated**

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 file Form MFUT-12, Application for Motor Fuel Use Tax IFTA License and Decals. You will 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.



# 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 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.

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 Illinois 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.

## Civil Penalty

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

- Motor Fuel Use Tax license and 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 must pay a minimum \$1,000 penalty.

**Note** There is a \$2,000 penalty for each subsequent occurrence.

## ***Violations (continued)***

### **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
- failure to file a quarterly motor fuel use tax return
- failure 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
- failure to keep books and records
- 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 \$2,500. For a second or subsequent occurrence the penalty is \$5,000.

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.
- blend transmission fluid and/or additives which 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 the 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.



## ***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 mailing addresses and telephone numbers listed below.

#### **Motor Fuel Use Tax license and decals**

MOTOR FUEL USE TAX APPLICATION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19467  
SPRINGFIELD IL 62794-9467

**217 785-1397**

#### **Form MFUT-15, IFTA Quarterly return**

IFTA MOTOR FUEL USE TAX RETURN  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19027  
SPRINGFIELD IL 62794-9027

**217 785-1397**

#### **Motor Fuel Use Tax general correspondence**

MOTOR FUEL USE TAX SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19477  
SPRINGFIELD IL 62794-9477

**217 785-1397**

#### **Parcels or overnight express delivery**

MOTOR FUEL USE TAX SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
101 W JEFFERSON MC 2-265  
SPRINGFIELD IL 62702

#### **Report violations or misuse of Motor Fuel Use Tax license, decals, or single-trip permits**

INVESTIGATIONS AND PROSECUTIONS BUREAU  
ILLINOIS DEPARTMENT OF REVENUE  
100 W RANDOLPH STREET  
CHICAGO IL 60601

**312 814-1750**

or

**800 CHEAT-11 (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.state.il.us](http://www.icc.state.il.us)**

**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**  
**[www.sos.state.il.us](http://www.sos.state.il.us)**

**Oversize and overweight  
permits  
or  
Designated Truck Route  
maps**

IL DEPT OF TRANSPORTATION  
2300 SOUTH DIRKSEN PARKWAY  
SPRINGFIELD IL 62764

**217 785-1477**  
**800 252-8636**  
**[www.dot.state.il.us](http://www.dot.state.il.us)**

**Hazardous materials  
or  
Motor carrier safety**

COMMERCIAL VEHICLE ENFORCEMENT  
IL STATE POLICE  
201 EAST ADAMS  
SPRINGFIELD IL 62701

**217 782-6267**  
**[www.isp.state.il.us](http://www.isp.state.il.us)**

**Road condition  
information**

Command Center  
Illinois State Police

**217 786-6677**  
or  
Pre-recorded road condition information  
Illinois Department of Transportation

**800 452-IDOT (4368)**

## ***How to Contact Other IFTA Jurisdictions***

### **Other IFTA-member jurisdictions**

#### **Alabama**

DEPARTMENT OF REVENUE  
MOTOR VEHICLE DIVISION  
50 NO. RIPLEY STREET — RM 1239  
MONTGOMERY AL 36132

**334 242-9078**

#### **Alberta, Canada**

ALBERTA REVENUE TAX AND REVENUE ADMINISTRATION  
9811-109 STREET  
SIR FREDERICK W HAULTAIN BUILDING  
EDMONTON AB T5K2L5  
CANADA

**780 427-3044**

#### **Arizona**

DEPARTMENT OF TRANSPORTATION  
1801 WEST JEFFERSON STREET  
MD 527M  
PHOENIX AZ 85007-3204

**602 712-6775**

#### **Arkansas**

DEPARTMENT OF FINANCE AND ADMINISTRATION  
MOTOR FUEL TAX  
PO BOX 1752  
LITTLE ROCK AR 72203

**501 682-4814**

#### **British Columbia, Canada**

PROVINCE OF BRITISH COLUMBIA  
CONSUMER TAXATION PROGRAMS BRANCH  
PO BOX 9442 STN PROV GOVT  
VICTORIA BC V8W9V4  
CANADA

**250 387-0635**

#### **California**

STATE BOARD OF EQUALIZATION  
PO BOX 942879 MIC 65  
SACRAMENTO CA 94279-0001

**916 445-5022**

## ***How to Contact Other IFTA Jurisdictions (continued)***

### **Other IFTA-member jurisdictions (continued)**

#### **Colorado**

DEPARTMENT OF REVENUE  
TAXPAYER SERVICES  
1375 SHERMAN STREET - ROOM 200  
DENVER CO 80261

**303 205-8205**

#### **Connecticut**

DEPARTMENT OF REVENUE SERVICES  
25 SIGOURNEY STREET  
HARTFORD CT 06106

**860 541-3222**

#### **Delaware**

DEPARTMENT OF TRANSPORTATION  
MOTOR CARRIER SERVICES SECTION  
PO DRAWER E  
DOVER DE 19903-1565

**302 744-2702**

#### **Florida**

DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES  
2900 APALACHEE PARKWAY ROOM A110 MS-62  
TALLAHASSEE FL 32399-0626

**850 488-6921**

#### **Georgia**

DEPARTMENT OF REVENUE  
MOTOR FUEL TAX UNIT  
1800 CENTURY CENTER BLVD NE — SUITE 8223  
ATLANTA GA 30345-3205

**404 417-6707**

#### **Idaho**

TAX COMMISSION  
ACCOUNT REGISTRATION AND MAINTENANCE - IFTA  
PO BOX 36  
BOISE ID 83722-0036

**208 334-7834**

## ***How to Contact Other IFTA Jurisdictions (continued)***

### **Other IFTA-member jurisdictions (continued)**

#### **Indiana**

DEPARTMENT OF REVENUE  
MOTOR CARRIER SERVICES DIVISION  
5252 DECATUR BLVD STE R  
INDIANAPOLIS IN 46241

**317 615-7345**

#### **Iowa**

DEPARTMENT OF TRANSPORTATION  
MOTOR CARRIER SERVICES  
PO BOX 10382  
DES MOINES IA 50306-0382

**515 237-3224**

#### **Kansas**

DEPARTMENT OF REVENUE  
CUSTOMER RELATIONS - MOTOR FUEL  
915 SW HARRISON ST  
TOPEKA KS 66625-8100

**785 368-8222**

#### **Kentucky**

TRANSPORTATION CABINET  
DIVISION OF MOTOR CARRIERS  
PO BOX 2007  
FRANKFORT KY 40602

**502 564-4540**

#### **Louisiana**

DEPARTMENT OF REVENUE  
TAXPAYER SERVICE DIVISION  
PO BOX 66362  
BATON ROUGE LA 70896-6362

**225 219-7656**

#### **Maine**

BUREAU OF MOTOR VEHICLES  
FUEL TAX LICENSING  
29 STATE HOUSE STATION  
AUGUSTA ME 04333-0029

**207 624-9000 EXT. 52136**

## ***How to Contact Other IFTA Jurisdictions (continued)***

### **Other IFTA-member jurisdictions (continued)**

#### **Manitoba, Canada**

MANITOBA FINANCE  
TAXATION DIVISION  
101-401 YORK AVENUE  
WINNIPEG MB R3C0P8  
CANADA

**204 945-3194**

#### **Maryland**

COMPTROLLER OF MARYLAND  
MOTOR FUEL TAX DIV  
PO BOX 1751  
ANNAPOLIS MD 21404-1751

**410 260-7595**

#### **Massachusetts**

DEPARTMENT OF REVENUE  
IFTA OPERATIONS UNIT  
PO BOX 7027  
BOSTON MA 02204

**617 887-5054**

#### **Michigan**

DEPARTMENT OF TREASURY  
CUSTOMER CONTACT DIVISION — SPECIAL TAXES  
PO BOX 30474  
LANSING MI 48909

**517 636-4580**

#### **Minnesota**

DEPARTMENT OF PUBLIC SAFETY  
DRIVER AND VEHICLE SERVICES  
445 MINNESOTA STREET - STE 188  
ST. PAUL, MN 55101

**651 205-4141**

#### **Mississippi**

STATE TAX COMMISSION  
PO BOX 1033  
1577 SPRINGRIDGE ROAD  
RAYMOND, MS 39154-9602

**601 923-7152**

## ***How to Contact Other IFTA Jurisdictions (continued)***

### **Other IFTA-member jurisdictions (continued)**

#### **Missouri**

DEPARTMENT OF TRANSPORTATION  
MOTOR CARRIER SERVICES  
PO BOX 893  
JEFFERSON CITY MO 65105-0893

**573 751-3523**

#### **Montana**

DEPARTMENT OF TRANSPORTATION  
MOTOR CARRIER SERVICES DIVISION  
PO BOX 4639  
HELENA MT 59604-4639

**406 444-7689**

#### **Nebraska**

DEPARTMENT OF MOTOR VEHICLES  
MOTOR CARRIER SERVICES DIVISION  
301 CENTENNIAL MALL SOUTH  
PO BOX 94729  
LINCOLN NE 68509-4729

**888 622-1222**

#### **Nevada**

DEPARTMENT OF MOTOR VEHICLES  
MOTOR CARRIER SECTION  
555 WRIGHT WAY  
CARSON CITY NV 89711-0625

**775 684-4648**

#### **New Brunswick, Canada**

DEPARTMENT OF FINANCE  
REVENUE AND TAXATION DIVISION  
TAX ACCOUNTING & REFUNDS  
670 KING ST  
PO BOX 3000  
FREDERICTON NB E3B5G5  
CANADA

**506 444-5758**

## ***How to Contact Other IFTA Jurisdictions (continued)***

### **Other IFTA-member jurisdictions (continued)**

#### **Newfoundland, Canada**

DEPARTMENT OF FINANCE  
TAXATION & FISCAL POLICY BRANCH  
CONFEDERATION BUILDING  
PRINCE PHILLIP PARKWAY  
PO BOX 8720  
ST JOHNS NL A1B4K1  
CANADA

**709 729-1786**

#### **New Hampshire**

DEPARTMENT OF SAFETY  
ROAD TOLL BUREAU  
33 HAZEN DRIVE  
CONCORD NH 03305

**603 271-2311**

#### **New Jersey**

DIVISION OF MOTOR VEHICLES  
225 EAST STATE STREET PO BOX 133  
TRENTON NJ 08666

**609 633-9408**

#### **New Mexico**

TAXATION AND REVENUE DEPARTMENT  
COMMERCIAL VEHICLE BUREAU  
1100 SOUTH ST FRANCIS DRIVE, ROOM 2111  
PO BOX 5188  
SANTA FE NM 87504-5188

**505 476-1551**

#### **New York**

DEPARTMENT OF TAXATION AND FINANCE  
REGISTRATION SECTION/HIGHWAY USE TAX UNIT  
W A HARRIMAN CAMPUS  
ALBANY NY 12227

**800 972-1233**

#### **North Carolina**

DEPARTMENT OF REVENUE  
MOTOR FUELS TAX DIVISION  
PO BOX 25000  
RALEIGH NC 27640

**919 733-3152**

## ***How to Contact Other IFTA Jurisdictions (continued)***

### **Other IFTA-member jurisdictions (continued)**

#### **North Dakota**

DEPARTMENT OF TRANSPORTATION  
MOTOR VEHICLE DIVISION-MOTOR CARRIER SERVICES  
608 EAST BOULEVARD AVENUE  
BISMARCK ND 58505-0780

**701 328-2928**

#### **Nova Scotia, Canada**

SERVICE NOVA SCOTIA & MUNICIPAL RELATIONS  
PROGRAM MANAGEMENT & CORPORATE SERVICES  
PO BOX 755  
HALIFAX NS B3J2V4  
CANADA

**902 424-2850**

#### **Ohio**

DEPARTMENT OF TAXATION  
EXCISE AND MOTOR FUEL TAX DIVISION  
PO BOX 530  
COLUMBUS OH 43216-0530

**614 466-3522**

#### **Oklahoma**

CORPORATION COMMISSION  
TRANSPORTATION DIVISION  
PO BOX 52948  
OKLAHOMA CITY OK 73152-2948

**405 521-3246**

#### **Ontario, Canada**

MOTOR FUELS AND TOBACCO TAX BRANCH  
MINISTRY OF FINANCE  
33 KING ST WEST PO BOX 627  
OSHAWA ON L1H8H5  
CANADA

**800 263-7755**

#### **Oregon**

DEPARTMENT OF TRANSPORTATION  
MOTOR CARRIER TRANSPORTATION DIVISION  
550 CAPITOL STREET NE  
SALEM OR 97301-2530

**503 373-1634**

## ***How to Contact Other IFTA Jurisdictions (continued)***

### **Other IFTA-member jurisdictions (continued)**

#### **Pennsylvania**

DEPARTMENT OF REVENUE  
BUREAU OF MOTOR FUEL TAXES  
PO BOX 280646  
HARRISBURG PA 17128-0646

**800 482-IFTA (4382)**

#### **Prince Edward Island, Canada**

DEPARTMENT OF THE PROVINCIAL TREASURY  
TAXATION AND PROPERTY RECORDS DIVISION  
PO BOX 1330  
CHARLOTTETOWN PE C1A7N1  
CANADA

**902 368-4161**

#### **Quebec, Canada**

MINISTÈRE DU REVENUE DU QUÉBEC  
SERVICE COTISATION - B(DGM)  
3800 RUE DE MARLY, SECTEUR 3-2-1  
SAINTE-FOY QC G1X4A5  
CANADA

**418 652-4382**

#### **Rhode Island**

DEPARTMENT OF ADMINISTRATION  
DIVISION OF TAXATION - EXCISE TAX SECTION  
ONE CAPITOL HILL  
PROVIDENCE RI 02908

**401 222-6317**

#### **Saskatchewan, Canada**

SASKATCHEWAN FINANCE  
REVENUE DIVISION  
2350 ALBERT STREET  
REGINA SK S4P4A6  
CANADA

**306 787-7749**

## ***How to Contact Other IFTA Jurisdictions (continued)***

### **Other IFTA-member jurisdictions (continued)**

#### **South Carolina**

DEPARTMENT OF MOTOR VEHICLES  
MOTOR CARRIER SERVICES  
10311 WILSON BLVD  
PO BOX 1498  
BLYTHEWOOD SC 29016

**803 896-3870**

#### **South Dakota**

DEPARTMENT OF REVENUE  
DIVISION OF MOTOR VEHICLES  
445 EAST CAPITOL AVENUE  
PIERRE SD 57501-3100

**605 773-5335**

#### **Tennessee**

DEPARTMENT OF REVENUE  
COMMERCIAL VEHICLE DIVISION/IFTA UNIT  
301 PLUS PARK BLVD  
NASHVILLE TN 37217

**615 399-4267**

#### **Texas**

COMPTROLLER OF PUBLIC ACCOUNTS  
LBJ STATE OFFICE BUILDING  
111 EAST 17TH STREET  
AUSTIN TX 78774

**512 463-3849**

#### **Utah**

STATE TAX COMMISSION  
210 N 1950 W  
SALT LAKE CITY UT 84134

**801 297-7661**

#### **Vermont**

DEPARTMENT OF MOTOR VEHICLES  
120 STATE STREET  
MONTPELIER VT 05603-0001

**802 828-2120**

## ***How to Contact Other IFTA Jurisdictions (continued)***

### **Other IFTA-member jurisdictions (continued)**

#### **Virginia**

DEPARTMENT OF MOTOR VEHICLES  
MOTOR CARRIER SERVICES  
PO BOX 27412  
RICHMOND VA 23269-0001

**866 878-2582**

#### **Washington**

DEPARTMENT OF LICENSING  
FUEL TAX SERVICES  
PO BOX 9048  
OLYMPIA WA 98507-9228

**360 664-1868**

#### **West Virginia**

TAX DEPARTMENT  
DEPARTMENT OF MOTOR VEHICLES  
COMMERCIAL VEHICLE SECTION FUEL TAX UNIT  
1606 WASHINGTON ST E  
CHARLESTON WV 25311

**304 558-0700**

#### **Wisconsin**

DEPARTMENT OF TRANSPORTATION  
4802 SHEBOYGAN AVENUE ROOM 151  
PO BOX 7979  
MADISON WI 53707-7979

**608 267-4382**

#### **Wyoming**

DEPARTMENT OF TRANSPORTATION  
MOTOR VEHICLE SERVICES IFTA FUEL TAX SECTION  
5300 BISHOP BLVD  
CHEYENNE WY 82009-3340

**307 777-4827**

## ***Exhibits***

<b>Exhibit</b>	<b>Page</b>
Form MFUT-12 Application for Motor Fuel Use Tax IFTA License and Decals	31
Form MFUT-12-R Application for Motor Fuel Use Tax	33
IFTA License	35
IFTA Decal	36
Form MFUT-15 IFTA Quarterly Return, Instructions, & IFTA Fuel Tax Rate Sheet	37
Single-trip Permit	45
Individual Vehicle Mileage Record	46



Illinois Department of Revenue  
**MFUT-12 Motor Fuel Use Tax**  
**IFTA License and Decals Application**

**Step 1: Provide your business' identification numbers**

1  FEIN \_\_\_\_\_  
 SSN \_\_\_\_\_  
Federal employer identification number **OR** Social Security number

2 IFTA Account ID: \_\_\_\_\_

3 IRP no.: \_\_\_\_\_  
Illinois international registration plan firm no. issued by the Illinois Secretary of State

**Identify your application year:**

**December 31, 20 \_\_\_\_\_**

4 US DOT no.: \_\_\_\_\_  
United States Department of Transportation number

**Step 2: Provide application information**

5 Check the type of this application:  Original  Renewal  Additional decals  Correcting account information

6 If you **currently** have an IFTA license other than from Illinois provide that jurisdiction: \_\_\_\_\_

7 If you have ever had an IFTA license other than from Illinois provide that jurisdiction: \_\_\_\_\_

**Step 3: Identify your business**

8 Write your business' name and address. A physical address is required. Post Office box numbers will not be accepted.

Legal name: \_\_\_\_\_ Trade (DBA) name: \_\_\_\_\_

Street address: \_\_\_\_\_  
Number and street (required)

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_ Country \_\_\_\_\_

Contact person: \_\_\_\_\_ Business phone: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

Title: \_\_\_\_\_ Cell phone: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

9 Write the name and mailing address where you want your **tax returns** sent (if different than Line 8). If the name is different than Line 8, a power of attorney form must also be attached.

Name: \_\_\_\_\_ Email: \_\_\_\_\_

Mailing address: \_\_\_\_\_ Fax: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_  
Number and street (required)

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_ Country \_\_\_\_\_

10 Write the name and mailing address where you want your **decals** sent (if different than Line 8).

Name: \_\_\_\_\_

Mailing address: \_\_\_\_\_  
Number and street are required. Post office boxes cannot be accepted.

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_ Country \_\_\_\_\_

11 Check your type of business ownership.

Individual  Corporation  Partnership  State/federal government  Non-profit organization

12 If you checked "Corporation," write the date and state of incorporation.

\_\_\_\_/\_\_\_\_/\_\_\_\_ State \_\_\_\_\_  
Month Day Year

13 List the owners, partners, or corporate officers.

Social Security no. \_\_\_\_\_ Name and title \_\_\_\_\_ City and state \_\_\_\_\_

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**Step 4: Tell us your fuel types, operations, and bulk fuel storage**

14 List the number of qualified motor vehicles you own or operate outside of Illinois: \_\_\_\_\_

15 List the number of qualified motor vehicles you own or operate in Illinois: \_\_\_\_\_

16 Check the type of fuels used in the qualified motor vehicles you own or operate:

- |                                  |                                   |                                   |   |
|----------------------------------|-----------------------------------|-----------------------------------|---|
| <input type="checkbox"/> Diesel  | <input type="checkbox"/> Gasoline | <input type="checkbox"/> Gasohol  | <input type="checkbox"/> Compressed natural gas |
| <input type="checkbox"/> Propane | <input type="checkbox"/> Ethanol  | <input type="checkbox"/> Methanol | <input type="checkbox"/> Biodiesel              |
| <input type="checkbox"/> E-85    | <input type="checkbox"/> M-85     | <input type="checkbox"/> A-55     | <input type="checkbox"/> Liquid Natural Gas     |

17 List each jurisdiction in which you maintain bulk fuel storage. Attach additional sheets if necessary.

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

**Step 5: Complete your decal order**

You must purchase and display one set (two decals) for each of your qualified motor vehicles. There is a **\$3.75** cost per decal set. To figure how much you owe, multiply the number of decal sets by **3.75**. This is your cost for original, additional, or renewal decals.

18 Total number of original, additional, or renewal decal sets needed: \_\_\_\_\_ X **3.75** = \$ \_\_\_\_\_  
 Make your check payable to "Illinois Department of Revenue"

**Step 6: Sign below**

Without proper signature from an owner, partner, or authorized corporate officer identified in Step 3, Line 13, who has the control, supervision, or responsibility of filing returns and making payment of the tax, your application will be denied. Your FEIN or SSN is used for account identification, payment processing, and record keeping. Your number and pertinent account information may be provided to IFTA jurisdictions, governmental and state agencies, and any persons necessary for administering the Motor Fuel Tax Law.

*Under penalties of perjury, I state that I have examined this application and, to the best of my knowledge, it is true, correct, and complete. The applicant agrees to comply with all license display, record keeping, reporting, and payment requirements as specified in the Illinois Motor Fuel Tax Law and the International Fuel Tax Agreement. Applicant further agrees that the Illinois Department of Revenue may withhold any overpayments due if it is delinquent on payments of motor fuel use taxes due the state of Illinois or any IFTA member jurisdiction. Applicant understands that failure to comply with these provisions is grounds for revocation of its license in all applicable jurisdictions.*

Printed name \_\_\_\_\_ Month / Day / Year \_\_\_\_\_

Signature \_\_\_\_\_

Title \_\_\_\_\_ Telephone (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

Mail to:



**MOTOR FUEL USE TAX SECTION  
 ILLINOIS DEPARTMENT OF REVENUE  
 PO BOX 19467  
 SPRINGFIELD IL 62794-9467  
 Telephone: 217 785-1397**

This form is authorized by the Illinois Motor Fuel Tax Law. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty. This form has been approved by the Forms Management Center. IL-492-3262



Illinois Department of Revenue

# MFUT-12-R Motor Fuel Use Tax IFTA Replacement Decal Order

Do not write above this line.

## Read this information first.

This form may only be used to order decals to replace those that were lost, stolen, damaged, etc. We will mail your replacement decals to the address you provided on Form MFUT-12, Application for Motor Fuel Use Tax IFTA License and Decals. If you need to update this address or any other information you originally provided on Form MFUT-12, contact us weekdays during normal business hours at 217 785-1397. **Please type or print in ink.**

**Step 1: Tell us the year for which you are ordering decals:** December 31, 20      

## Step 2: Identify your business

- 1  FEIN \_\_\_\_\_ 2 IFTA Account ID: \_\_\_\_\_  
 SSN \_\_\_\_\_ Federal employer identification number or Social Security number
- 3 Legal business name: \_\_\_\_\_ 4 Trade (DBA) name: \_\_\_\_\_

## Step 3: Complete your replacement decal order

You must purchase and display one set (two decals) for each of your qualified motor vehicles. There is a **\$2.00** cost per decal set.

5 My original decal was:  Lost  Stolen  Damaged  Other. Explain: \_\_\_\_\_

6 My original decal serial number was \_\_\_\_\_  
(Attach additional sheet if multiple decals are being replaced.)

To figure how much you owe, multiply the number of decal sets by **2.00**. This is your cost for replacement decals.

7 Total number of replacement decal sets needed: \_\_\_\_\_ X **2.00** = \$ \_\_\_\_\_  
Make your check payable to "Illinois Department of Revenue."

## Step 4: Sign below

Your FEIN or SSN is used for account identification, payment processing, and record keeping. Your number and pertinent account information may be provided to IFTA jurisdictions, governmental and state agencies, and any persons necessary for administering the Motor Fuel Tax Law.

*Under penalties of perjury, I state that I have examined this replacement decal order and, to the best of my knowledge, it is true, correct, and complete.*

\_\_\_\_\_  
Printed name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

(\_\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_ / \_\_\_\_ / \_\_\_\_  
Telephone Month Day Year

## Step 5: Mail Form MFUT-12-R and payment to:



**MOTOR FUEL USE TAX SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19467  
SPRINGFIELD IL 62794-9467**

**Telephone: 217 785-1397**

# License

for International Fuel Tax Agreement



**TESTING LETTER - Do Not Mail**

#BWNKMGV  
#CNXX X126 4496 64X5#



August 12, 2009



Letter ID: CNXXX126449664X5

Account ID:  
License Number:  
Reporting Period: December 9999



	<b>Illinois Department Of Revenue</b>		Illinois IFTA License Number _____
<b>Illinois Interstate Motor Fuel Use Tax License issued under the International Fuel Tax Agreement (IFTA)</b> Effective Date <b>January 1, 2010 - December 31, 2010</b> This license is valid for qualified vehicles operated by the licensee in all IFTA jurisdictions.			
Licensee Name Licensee DBA Licensee street address Licensee city,state,zip	<b>December 1, 2009</b> Date Issued		<b>NOTE</b> This document or an exact reproduction of this document must be carried in the cab of each qualified vehicle registered under the Illinois IFTA program.

Retain this portion for your records  
Detach License here

Enclosed are your IFTA license and decals. You are required to make legible copies of this license so a copy is carried in each qualified motor vehicle. This license is valid in all current IFTA jurisdictions.

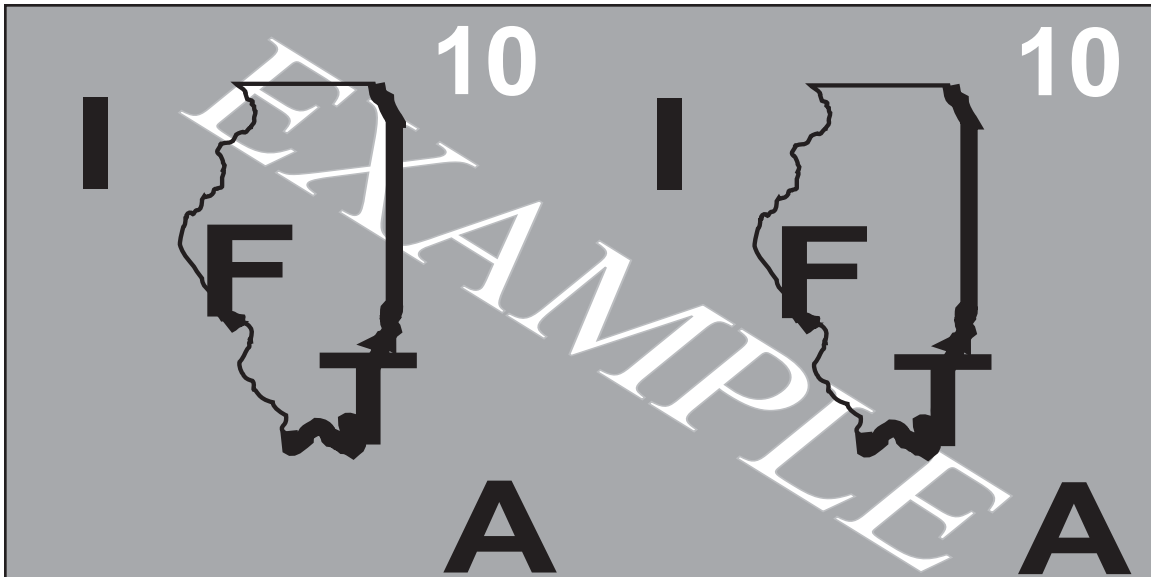
Each vehicle must display one set of decals on the exterior portion of the qualified motor vehicle's cab - one decal on each side. Do not display decals on windshields, side vent windows, saddle tanks or trailers. You must remove all expired decals. Failure to display the decals in the required location may result in a citation issued by law enforcement officials. In addition, jurisdictions may require you to purchase a single trip permit if decals are not properly displayed.

**THESE 2010 CREDENTIALS MAY BE DISPLAYED BEGINNING DECEMBER 1, 2009**

If, at any time during the year, you go out of business or otherwise voluntarily close your Motor Fuel Tax account, please contact us. Upon closure of your account, you will be required to destroy this license and all copies. You also must remove all related decals issued by the Illinois Department of Revenue.

If you have any questions, please write or call our Springfield office weekdays between 8:00 a.m. and 4:30 p.m. Our address and telephone number are below.

MOTOR FUEL USE TAX SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19467  
SPRINGFIELD IL 62794-9467  
217 785-1397



MFUT-14 (R-04/09)  
Front

Blue in color

### Placement of Decals

Each qualified vehicle must display **one set** of valid decals on the exterior portion of the truck's cab; **one decal on each side**.

- 1 Apply to clean, smooth, wax-free surface at moderate temperature.
- 2 Peel decal from paper backing by bending backward at center and lifting edge.
- 3 Position decal on surface and rub firmly.

MFUT-14 (R-04/09)  
IL-492-3261

MFUT-14 (R-04/09)  
Back







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## General Information

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**Who must file Form MFUT-15?** You must file Form MFUT-15 each quarter if you are an Illinois-based motor carrier licensed under the International Fuel Tax Agreement (IFTA). You must report the operations of all qualified vehicles within your fleet.

**When is Form MFUT-15 due?** Form MFUT-15, properly signed and with full payment, is due on or before the last day of the month following the quarter covered by the return.

**How do I get a certified copy of my return?** If you want a certified copy of your return, you must provide an additional copy of your return and a pre-addressed, stamped envelope at the time you file.

**How do I correct a return I have already filed?** You may contact us for a blank return or you may use a copy of the filed original return and mark the filing status "amended," then make any necessary changes, sign and date the copy.

**How long must I keep records?** You must keep the records required to substantiate the information you report for at least four years from the due date of the return or the date filed, whichever is later.

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## General Instructions

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Round all miles to the nearest whole mile. Round all gallons to the nearest whole gallon. For example, show 50,000.4 as 50,000 and 50,000.5 as 50,001.

Convert all kilometers to miles by multiplying the number of kilometers by 0.62137. Convert all liters to gallons by multiplying the number of liters by 0.2642.

**Make a copy of Side 2 of the return before you begin.** You may need additional room to complete Step 3. Add all Side 2 totals together and write the sum on Side 1 of the return.

Include your account number and reporting period on your remittance.

When you have completed the return, make a copy for your records and mail the return in the enclosed envelope. If you misplace the enclosed envelope, mail your completed return to:

**MOTOR FUEL USE TAX SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19027  
SPRINGFIELD IL 62794-9027**

If you have questions, call our Springfield office weekdays between 8:00 a.m. and 4:30 p.m. at **217 785-1397**.

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## Specific Instructions

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### Step 1: Figure your miles per gallon

**Fuel type** - The fuel types most commonly used have been preprinted in Step 1. For other fuel types, see the Fuel Type Table. Write the abbreviation of the fuel you used on the blank line provided.

**Column A** - Write the total miles traveled everywhere (in both IFTA and non-IFTA jurisdictions) for the appropriate fuel type. The sum of miles by fuel type listed in Column F must equal the total miles indicated in Column A for that fuel type.

**Column B** - Write the total gallons of fuel consumed everywhere (in both IFTA and non-IFTA jurisdictions) for the appropriate fuel type.

**Column C** - Divide Column A by Column B. Round to two decimal places.

Example: Column A = 30,000. Column B = 7,000.  
 $30,000 \div 7,000 = 4.285$ . Write "4.29" in Column C.

### Step 2: Tell us your filing status

"Quarterly filing" is already marked for your convenience. If any other status applies, please mark with an "X." If you are cancelling your license, you must specify the effective date.

### Step 3: Figure your tax due or credit claimed

Your operations in **all** jurisdictions must be reported.

If you traveled in an IFTA jurisdiction that

- imposes a motor fuel use tax for the specific fuel type you used, you must complete Columns D through M.
- does **not** impose a motor fuel use tax on the specific type of fuel you used (indicated with no tax rate on the rate tax sheet), you must still report these miles and gallons for this fuel by completing Columns D through J.
- imposes an **additional tax (surcharge)** that is not collected at the pump, see the Surcharge Example and Instructions on the back of these instructions.

If you traveled in a **non-IFTA** jurisdiction (Alaska; Washington, D.C.; Mexico; *etc.*), you must report these miles and gallons for this fuel by completing Columns D through J. See the All Other Jurisdiction Travel Example on the back of these instructions.

**Column D** - Using the appropriate quarter's IFTA Fuel Tax Rate Sheet, write the abbreviation for each IFTA jurisdiction in which you traveled. If you are reporting more than one fuel type per jurisdiction, write the IFTA jurisdiction abbreviation in Column D next to each fuel type you enter in Column E.

**Column E** - Write the abbreviation for each fuel type consumed in each IFTA jurisdiction. See the Fuel Type Table for the fuel type abbreviations.

**Column F** - The total miles traveled in each IFTA jurisdiction during the reporting period must include all taxable and non-taxable miles.

**Column G** - Taxable miles vary from jurisdiction to jurisdiction. See your Motor Fuel Use Tax Compliance Manual to ensure proper reporting of taxable miles. All miles traveled in Illinois are considered taxable except miles accumulated while driving on a single-trip permit. You must submit claims for refunds for Illinois non-highway use on Form RMFT-11, Motor Fuel Use Tax Refund Claim.

**Column H** - For each jurisdiction and fuel type, divide the taxable miles (Column G) by the average miles per gallon (Column C).

**Column I** - Tax-paid gallons include fuel you purchased from service stations and withdrew from tax-paid bulk storage in the specified jurisdiction during the reporting period.

**Column J** - Subtract the tax-paid gallons (Column I) from the taxable gallons (Column H) for each IFTA jurisdiction. If the result is a credit, write the amount in brackets.

**Column K** - Using the appropriate quarter's IFTA Fuel Tax Rate Sheet, write the fuel tax rate for each IFTA jurisdiction entered in Column D.

**Column L** - Multiply the net taxable gallons (Column J) by the tax rate for each IFTA jurisdiction (Column K). If the result is a credit, write the amount in brackets.

**Column M** - If your return is filed late, you owe interest to each IFTA jurisdiction where tax is due. To compute the proper interest, multiply the tax due (Column L) for that jurisdiction by 1 percent (.01) per month. A fraction of a month is considered a whole month. If you have a credit in Column L, do not compute interest for that jurisdiction and fuel type.

**Step 4: Figure your total tax due or refund claimed**

- Line 2** - If you filed after the due date and have
- a **balance due**, multiply Line 1 by 10 percent (.10). Write this amount or "\$50," whichever is greater, on Line 2.
  - a **credit due**, write "\$50" on Line 2.
  - **no tax or credit due**, write "\$50" on Line 2.

Penalty is also assessed for taxes that are not paid in full.

**Line 5** - Any prior quarter's balance due will be preprinted on this line. Please contact us if you have questions.

**Line 6** - Any prior quarter's credit will be preprinted on this line. Please contact us if you have questions.

**Line 7** - We will automatically issue refunds for overpayments of \$25 or more. We will credit overpayments of less than \$25 to your next quarter's return.

**Surcharge Example and Instructions**

Some jurisdictions impose an additional tax (surcharge) that is not collected at the pump. If you traveled in a jurisdiction that imposes a surcharge (see IFTA Fuel Tax Rate Sheet), you must complete two lines in Step 3 for that jurisdiction. See the example and instructions below.

**Example**

D	E	F	G	H	I	J	K	L	M
Juris-diction	Fuel type (See Fuel Type Table)	Total miles	Taxable miles	Taxable gallons (Divide Column G by Step 1, Column C)	Tax-paid gallons	Net taxable gallons (Subtract Column I from Column H)	Tax rate	Tax or credit due (Multiply Column J by Column K)	Interest due
1 IN	D	30,000	30,000	5,700	4,500	1,200	.1600	\$192.00	\$
2 Surcharge				5,700		5,700	.1100	\$627.00	\$

**Instructions**

**Line 1** - Complete Columns D through M for the applicable jurisdiction.

**Line 2** - Write "surcharge" through Columns D and E. Do not complete Columns F, G, and I (you may block them out). Copy the amount from Line 1, Column H, to Line 2, Columns H and J. Write the surcharge tax rate in Column K and figure Columns L and M.

**All Other Jurisdiction Travel Example**

If you traveled in non-IFTA jurisdictions (for example, Alaska; Washington, D.C.; or Mexico), you must report these miles and gallons. Combine all non-IFTA operations and write the abbreviation "OM" (other miles) in Column D. Complete Columns D through J. See the example below.

**Example**

D	E	F	G	H	I	J	K	L	M
Juris-diction	Fuel type (See Fuel Type Table)	Total miles	Taxable miles	Taxable gallons (Divide Column G by Step 1, Column C)	Tax-paid gallons	Net taxable gallons (Subtract Column I from Column H)	Tax rate	Tax or credit due (Multiply Column J by Column K)	Interest due
OM	D	30,000	30,000	5,700	4,500	1,200			
OM	G	26,200	26,200	2,950	2,950	0		\$	\$
OM	P	4,350	4,350	670	600	70		\$	\$



# IFTA Fuel Tax Rate Sheet

Report quarter: **2009/02**

**General instructions:** Use this sheet to complete Form MFUT-15, Columns D and K. These rates are per gallon of motor fuel and are for the report quarter indicated above. Do not use an IFTA Fuel Tax Rate Sheet from another quarter. The rate may have changed. If you use an incorrect rate, you may be assessed additional tax, penalty, and interest.

**US/Canadian Exchange Rate 1.2723 — 0.786**

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

Jurisdiction	Gasoline	Diesel	Gasohol	Propane	LNG	CNG	Ethanol	Methanol	E-85	M-85	A55	Biodiesel
<b>Alberta<sup>16</sup></b>	US \$ 0.2678	\$ 0.2678	\$ 0.2678	\$ 0.1934	\$ —	\$ —	\$ 0.2678	\$ 0.2678	\$ 0.2678	\$ 0.2678	\$ 0.2678	\$ 0.2678
	Can \$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0650	\$ —	\$ —	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900
<b>British Columbia<sup>15</sup></b>	US \$ 0.5010	\$ 0.5263	\$ —	\$ 0.1261	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	Can \$ 0.1684	\$ 0.1769	\$ —	\$ 0.0424	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
<b>Manitoba</b>	US \$ 0.3421	\$ 0.3421	\$ 0.3421	\$ 0.0893	\$ —	\$ —	\$ 0.2678	\$ 0.3421	\$ 0.2678	\$ 0.3421	\$ —	\$ —
	Can \$ 0.1150	\$ 0.1150	\$ 0.1150	\$ 0.0300	\$ —	\$ —	\$ 0.0900	\$ 0.1150	\$ 0.0900	\$ 0.1150	\$ —	\$ —
<b>New Brunswick</b>	US \$ 0.3183	\$ 0.5028	\$ 0.3183	\$ 0.1993	\$ 0.5028	\$ 0.5028	\$ 0.5028	\$ 0.5028	\$ 0.3183	\$ 0.5028	\$ 0.5028	\$ 0.5028
	Can \$ 0.1070	\$ 0.1690	\$ 0.1070	\$ 0.0670	\$ 0.1690	\$ 0.1690	\$ 0.1690	\$ 0.1690	\$ 0.1070	\$ 0.1690	\$ 0.1690	\$ 0.1690
<b>Newfoundland</b>	US \$ 0.4908	\$ 0.4908	\$ —	\$ 0.2083	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	Can \$ 0.1650	\$ 0.1650	\$ —	\$ 0.0700	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
<b>Nova Scotia</b>	US \$ 0.4611	\$ 0.4581	\$ —	\$ 0.2083	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	Can \$ 0.1550	\$ 0.1540	\$ —	\$ 0.0700	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
<b>Ontario<sup>5</sup></b>	US \$ 0.4373	\$ 0.4254	\$ 0.4373	\$ 0.1280	\$ —	\$ —	\$ 0.4373	\$ —	\$ 0.4373	\$ 0.4373	\$ 0.4373	\$ —
	Can \$ 0.1470	\$ 0.1430	\$ 0.1470	\$ 0.0430	\$ —	\$ —	\$ 0.1470	\$ —	\$ 0.1470	\$ 0.1470	\$ 0.1470	\$ —
<b>Prince Edward Island</b>	US \$ 0.4522	\$ 0.5682	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	Can \$ 0.1520	\$ 0.1910	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
<b>Quebec</b>	US \$ 0.4522	\$ 0.4820	\$ 0.4522	\$ —	\$ —	\$ —	\$ 0.4820	\$ 0.4522	\$ 0.4820	\$ 0.4522	\$ 0.4820	\$ 0.4820
	Can \$ 0.1520	\$ 0.1620	\$ 0.1520	\$ —	\$ —	\$ —	\$ 0.1620	\$ 0.1520	\$ 0.1620	\$ 0.1520	\$ 0.1620	\$ 0.1620
<b>Saskatchewan</b>	US \$ 0.4463	\$ 0.4463	\$ 0.4463	\$ 0.2678	\$ —	\$ —	\$ 0.4463	\$ 0.4463	\$ 0.4463	\$ 0.4463	\$ 0.4463	\$ 0.4463
	Can \$ 0.1500	\$ 0.1500	\$ 0.1500	\$ 0.0900	\$ —	\$ —	\$ 0.1500	\$ 0.1500	\$ 0.1500	\$ 0.1500	\$ 0.1500	\$ 0.1500
<b>Alabama</b>	US \$ 0.1600	\$ 0.1900	\$ 0.1600	\$ 0.1900	\$ 0.1900	\$ 0.1900	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.1900
	Can \$ 0.0538	\$ 0.0639	\$ 0.0538	\$ 0.0639	\$ 0.0639	\$ 0.0639	\$ 0.0538	\$ 0.0538	\$ 0.0538	\$ 0.0538	\$ 0.0538	\$ 0.0639
<b>Arizona<sup>9</sup></b>	US \$ —	\$ 0.2600	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 0.2600
	Can \$ —	\$ 0.0874	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 0.0874
<b>Arkansas</b>	US \$ 0.2150	\$ 0.2250	\$ 0.2150	\$ 0.1650	\$ —	\$ 0.0500	\$ 0.2150	\$ 0.2150	\$ 0.2150	\$ 0.2150	\$ —	\$ 0.2250
	Can \$ 0.0723	\$ 0.0756	\$ 0.0723	\$ 0.0555	\$ —	\$ 0.0168	\$ 0.0723	\$ 0.0723	\$ 0.0723	\$ 0.0723	\$ —	\$ 0.0756
<b>California<sup>1</sup></b>	US \$ —	\$ 0.4370	\$ —	\$ 0.0600	\$ 0.0600	\$ 0.0700	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.3496
	Can \$ —	\$ 0.1469	\$ —	\$ 0.0202	\$ 0.0202	\$ 0.0235	\$ 0.0303	\$ 0.0303	\$ 0.0303	\$ 0.0303	\$ 0.0303	\$ 0.1176
<b>Colorado</b>	US \$ 0.2200	\$ 0.2050	\$ 0.2200	\$ 0.2050	\$ 0.2050	\$ 0.2050	\$ 0.2200	\$ 0.2200	\$ 0.2200	\$ 0.2200	\$ 0.2200	\$ 0.2050
	Can \$ 0.0739	\$ 0.0690	\$ 0.0739	\$ 0.0690	\$ 0.0690	\$ 0.0690	\$ 0.0739	\$ 0.0739	\$ 0.0739	\$ 0.0739	\$ 0.0739	\$ 0.0690
<b>Connecticut<sup>17</sup></b>	US \$ 0.2500	\$ 0.4340	\$ 0.2500	\$ 0.2600	\$ 0.2600	\$ 0.2600	\$ 0.2500	\$ 0.2500	\$ 0.2500	\$ 0.2500	\$ 0.2500	\$ 0.4340
	Can \$ 0.0841	\$ 0.1459	\$ 0.0841	\$ 0.0874	\$ 0.0874	\$ 0.0874	\$ 0.0841	\$ 0.0841	\$ 0.0841	\$ 0.0841	\$ 0.0841	\$ 0.1459
<b>Delaware</b>	US \$ 0.2300	\$ 0.2200	\$ 0.2300	\$ 0.2200	\$ 0.2200	\$ 0.2200	\$ 0.2300	\$ 0.2300	\$ 0.2200	\$ 0.2200	\$ 0.2200	\$ 0.2200
	Can \$ 0.0774	\$ 0.0739	\$ 0.0774	\$ 0.0739	\$ 0.0739	\$ 0.0739	\$ 0.0774	\$ 0.0774	\$ 0.0739	\$ 0.0739	\$ 0.0739	\$ 0.0739





Use only the original IFTA Fuel Tax Rate Sheet we send you. Make sure the quarter indicated is the quarter for which you are filing. If you do not have an appropriate IFTA Fuel Tax Rate Sheet, please call us. Do not use tax rates for another quarter; if you do so, you run the risk of using incorrect tax rates and incurring additional penalty and interest charges.



# Illinois IFTA Fuel Tax Rate Sheet (continued)

Report quarter: 2009/02

Jurisdiction	Gasoline	Diesel	Gasohol	Propane	LNG	CNG	Ethanol	Methanol	E-85	M-85	A55	Bio diesel
Florida	US \$ 0.2117	\$ 0.3187	\$ 0.2117	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 0.3187
	Can \$ 0.0711	\$ 0.1071	\$ 0.0711	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 0.1071
Georgia	US \$ 0.1140	\$ 0.1320	\$ 0.1140	\$ 0.1470	\$ 0.1130	\$ 0.1130	\$ 0.1130	\$ 0.1130	\$ 0.1140	\$ 0.1130	\$ 0.1130	\$ 0.1320
04/01/09 - 04/30/09	Can \$ 0.0383	\$ 0.0444	\$ 0.0383	\$ 0.0494	\$ 0.0380	\$ 0.0380	\$ 0.0380	\$ 0.0380	\$ 0.0383	\$ 0.0380	\$ 0.0380	\$ 0.0444
Georgia	US \$ 0.1250	\$ 0.1320	\$ 0.1250	\$ 0.1470	\$ 0.1240	\$ 0.1240	\$ 0.1240	\$ 0.1240	\$ 0.1250	\$ 0.1240	\$ 0.1240	\$ 0.1320
05/01/09 - 06/30/09	Can \$ 0.0420	\$ 0.0444	\$ 0.0420	\$ 0.0494	\$ 0.0417	\$ 0.0417	\$ 0.0417	\$ 0.0417	\$ 0.0420	\$ 0.0417	\$ 0.0417	\$ 0.0444
Idaho *	US \$ —	\$ 0.2500	\$ —	\$ 0.1810	\$ —	\$ 0.1970	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 0.2500
	Can \$ 0.0841	\$ 0.0841	\$ —	\$ 0.0608	\$ —	\$ 0.0682	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 0.0841
Illinois	US \$ 0.3730	\$ 0.4340	\$ 0.3730	\$ 0.3350	\$ 0.3350	\$ 0.3350	\$ 0.3730	\$ 0.3730	\$ 0.3730	\$ 0.3730	\$ 0.3730	\$ 0.4340
	Can \$ 0.1253	\$ 0.1459	\$ 0.1253	\$ 0.1126	\$ 0.1126	\$ 0.1126	\$ 0.1253	\$ 0.1253	\$ 0.1253	\$ 0.1253	\$ 0.1253	\$ 0.1459
Indiana	US \$ 0.1800	\$ 0.1600	\$ 0.1800	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1600
	Can \$ 0.0606	\$ 0.0538	\$ 0.0606	\$ 0.0538	\$ 0.0538	\$ 0.0538	\$ 0.0538	\$ 0.0538	\$ 0.0606	\$ 0.0606	\$ 0.0606	\$ 0.0538
Indiana	US \$ 0.1100	\$ 0.1100	\$ 0.1100	\$ 0.1100	\$ 0.1100	\$ 0.1100	\$ 0.1100	\$ 0.1100	\$ 0.1100	\$ 0.1100	\$ 0.1100	\$ 0.1100
Surcharge	Can \$ 0.0370	\$ 0.0370	\$ 0.0370	\$ 0.0370	\$ 0.0370	\$ 0.0370	\$ 0.0370	\$ 0.0370	\$ 0.0370	\$ 0.0370	\$ 0.0370	\$ 0.0370
Iowa	US \$ 0.2100	\$ 0.2250	\$ 0.1900	\$ 0.2000	\$ 0.2000	\$ 0.1600	\$ 0.1900	\$ 0.2000	\$ 0.1900	\$ 0.2000	\$ 0.2000	\$ 0.2250
	Can \$ 0.0706	\$ 0.0736	\$ 0.0639	\$ 0.0672	\$ 0.0672	\$ 0.0538	\$ 0.0639	\$ 0.0672	\$ 0.0639	\$ 0.0672	\$ 0.0672	\$ 0.0736
Kansas	US \$ 0.2400	\$ 0.2600	\$ 0.2400	\$ 0.2300	\$ 0.2300	\$ 0.2300	\$ 0.2400	\$ 0.2400	\$ 0.1700	\$ 0.2400	\$ 0.2600	\$ 0.2600
	Can \$ 0.0807	\$ 0.0874	\$ 0.0807	\$ 0.0774	\$ 0.0774	\$ 0.0774	\$ 0.0807	\$ 0.0874	\$ 0.0571	\$ 0.0807	\$ 0.0874	\$ 0.0874
Kentucky	US \$ 0.2110	\$ 0.1810	\$ 0.2110	\$ 0.2110	\$ 0.1810	\$ 0.1810	\$ 0.2110	\$ 0.2110	\$ 0.2110	\$ 0.2110	\$ 0.1810	\$ —
	Can \$ 0.0709	\$ 0.0608	\$ 0.0709	\$ 0.0709	\$ 0.0608	\$ 0.0608	\$ 0.0709	\$ 0.0709	\$ 0.0709	\$ 0.0709	\$ 0.0608	\$ —
Kentucky	US \$ 0.0360	\$ 0.0840	\$ 0.0360	\$ 0.0360	\$ 0.0840	\$ 0.0840	\$ 0.0360	\$ 0.0360	\$ 0.0360	\$ 0.0360	\$ 0.0840	\$ —
Surcharge	Can \$ 0.0121	\$ 0.0282	\$ 0.0121	\$ 0.0282	\$ 0.0282	\$ 0.0282	\$ 0.0121	\$ 0.0121	\$ 0.0121	\$ 0.0121	\$ 0.0282	\$ —
Louisiana	US \$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.2000
	Can \$ 0.0672	\$ 0.0672	\$ 0.0672	\$ 0.0538	\$ 0.0538	\$ 0.0538	\$ 0.0672	\$ 0.0672	\$ 0.0672	\$ 0.0672	\$ 0.0672	\$ 0.0672
Maine *	US \$ —	\$ 0.2960	\$ —	\$ 0.2060	\$ 0.2390	\$ 0.1960	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 0.2960
	Can \$ 0.0995	\$ 0.0995	\$ —	\$ 0.0692	\$ 0.0803	\$ 0.0659	\$ 0.0528	\$ 0.0528	\$ —	\$ —	\$ —	\$ 0.0995
Maryland	US \$ 0.2350	\$ 0.2425	\$ 0.2350	\$ 0.2350	\$ 0.2350	\$ 0.2350	\$ 0.2350	\$ 0.2350	\$ 0.2350	\$ 0.2350	\$ 0.2425	\$ 0.2425
	Can \$ 0.0790	\$ 0.0816	\$ 0.0790	\$ 0.0790	\$ 0.0790	\$ 0.0790	\$ 0.0790	\$ 0.0790	\$ 0.0790	\$ 0.0790	\$ 0.0816	\$ 0.0816
Massachusetts	US \$ 0.2100	\$ 0.2100	\$ 0.2100	\$ 0.2220	\$ 0.2220	\$ 0.2100	\$ 0.2100	\$ 0.2100	\$ 0.2100	\$ 0.2100	\$ 0.2100	\$ 0.2100
	Can \$ 0.0706	\$ 0.0706	\$ 0.0706	\$ 0.0747	\$ 0.0747	\$ 0.0747	\$ 0.0706	\$ 0.0706	\$ 0.0706	\$ 0.0706	\$ 0.0706	\$ 0.0706
Michigan	US \$ —	\$ 0.2620	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 0.2620
	Can \$ 0.0880	\$ 0.0880	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 0.0880
Minnesota	US \$ 0.2550	\$ 0.2550	\$ 0.2550	\$ 0.1913	\$ 0.1930	\$ 0.2550	\$ 0.1811	\$ 0.1930	\$ 0.2550	\$ 0.2550	\$ 0.2550	\$ 0.2550
	Can \$ 0.0858	\$ 0.0858	\$ 0.0858	\$ 0.0412	\$ 0.0514	\$ 0.0858	\$ 0.0858	\$ 0.0858	\$ 0.0858	\$ 0.0858	\$ 0.0858	\$ 0.0858
Mississippi <sup>2</sup>	US \$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800
	Can \$ 0.0606	\$ 0.0606	\$ 0.0606	\$ 0.0571	\$ 0.0606	\$ 0.0606	\$ 0.0606	\$ 0.0606	\$ 0.0606	\$ 0.0606	\$ 0.0606	\$ 0.0606
Missouri <sup>3</sup>	US \$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ —
	Can \$ 0.0571	\$ 0.0571	\$ 0.0571	\$ 0.0571	\$ 0.0571	\$ 0.0571	\$ 0.0571	\$ 0.0571	\$ 0.0571	\$ 0.0571	\$ 0.0571	\$ —

A fuel tax rate is not applicable if a jurisdiction has “—” printed as its fuel tax rate.

If you traveled in a jurisdiction using a fuel that has “—” as its fuel tax rate, those miles must be included in the “OM” total.

MFT 15T (R-06/09)

Page 2 of 4



Illinois Department of Revenue

ILLINOIS

Single Trip Interstate Motor Fuel Use Tax Permit

Fee \$20.00

Please print or type

1 Business name (if applicable):

2 Applicant's name: Last First Middle Initial

3 Principal business address: Street address City State ZIP County

4 Vehicle license number: State:

5 Point of entry in Illinois:

This permit delivered to applicant for permit in care of:

This permit is not transferable. Issued to named applicant for permit for use only in the vehicle identified above by license number. Upon expiration of 72 hours from the effective time shown, this permit is void.

IDR-277 (R-8/99) IL-492-0333

Official Use Only

STP no.:

Date issued: Month Day Year

Type of Business

- 1. Individual 2. Corporation 3. Partnership 4. Other

Instructions

Enter company's or owner's FEIN. If no FEIN, enter owner's Social Security Number.

Federal Employer Identification Number (FEIN)

A Social Security Number

Telephone (area code)

Federal Interstate Commerce Commission License number:

Effective

Date AM

Time PM

And for 72 hours thereafter then void.





# 2010

## Motor Fuel Use Tax Carrier Compliance Manual



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