



Illinois Motor Fuel Use Tax Carrier Compliance Manual



Administered by the Illinois Department of Revenue

Commissioner's Message

Hello,


I use this page each year to communicate specific issues of importance regarding the Illinois IFTA program. This manual explains the requirements of IFTA and what is necessary on your part to remain in compliance. Noted below are specific issues that will cause delays when renewing your IFTA license.

- "Grace Period" - The grace period allows you to affix your decals to your trucks prior to March 1, 2012. The grace period is not an extension to renew your license. Time needed to process applications received after December 31st could take up to eight weeks.
- Outstanding Liabilities Utilizing the Illinois Department of Revenue's integrated tax system, we will verify your account status in all taxes (*ie.*, individual income tax, business tax, sales tax, *etc.*). If you have liabilities, they will need your attention prior to processing your IFTA license renewal.
- Incomplete Applications Form MFUT-12, the Motor Fuel Use Tax / IFTA Application contains information that is required. Any incomplete applications will delay the processing of your application.
- Signature - An original signature is required by an owner or officer on Line 12 of the application (no exceptions). Without a correct, original signature, processing of your application will be delayed.

As a reminder, your 2011 license expires on December 31st. I encourage you to complete and mail your renewal application as soon as possible. All applications are processed on a first in – first out basis. Expect long lines and extensive wait times if you visit our Springfield office during our renewal season.

In closing, in last year's Commissioner's Message, I explained we were exploring the possibility of implementing a new, online registration and filing system for IFTA. This system will allow you to renew your registration, order additional decals, file your returns, and pay electronically. We continue to work toward this goal. Please note the dot points above, which are intended to assist you in efficiently processing your application.

Stay safe,



Roland L. Marr

Visit our website at tax.illinois.gov.
More IFTA information is available at www.iftach.org.



Important Reminders for 2012

- If you have outstanding tax liabilities in other taxes (*ie.*, personal income Tax, business income tax, withholding tax, sales tax, *etc.*) your application may be denied until those liabilities are satisfied.
- 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 or pick up your decals. 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>.
- Your application will be denied if it is not signed by the owner, partner, or corporate officer identified on Line 12 in Step 3. There are no exceptions.
- Providing the Social Security Numbers of owners and officers on Line 12 of Form MFUT-12, Application for Motor Fuel Use Tax IFTA License, must be completed accurately and in its entirety. This information is mandatory. State law and regulation requires this information; federal law allows us to require it for tax administration purposes. Writing “on file”, “same as last year”, “no change”, *etc.* for Line 12 will cause your application to be denied. This information must be provided annually.
- You must provide us with your valid USDOT number before we can complete your registration/renewal.
- 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 24 months, we will not renew your IFTA credentials as you do not meet the criteria to be licensed under the International Fuel Tax Agreement.
- To take advantage of the decal display grace period, you must have your renewal application (Form MFUT-12) postmarked no later than December 31, 2011.
- The decals you receive 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.
- 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.
- 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.

Tip

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.

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

Where can I get additional IFTA information?

Web Sites

Our website is located at: tax.illinois.gov

IFTA, Incorporated's website is located at: 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 20).

How can I get forms?

Internet

Visit our website at: 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.



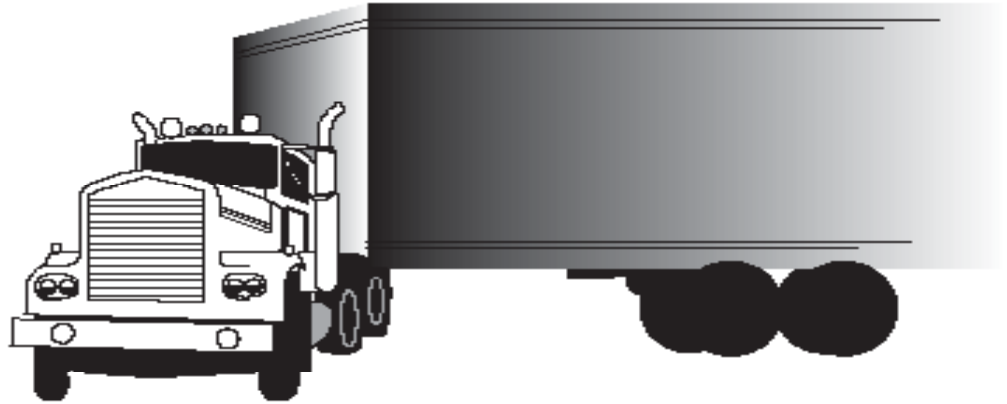
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Provisions governing Illinois' motor fuel use tax program are printed in the Illinois Compiled Statutes, 35 ILCS 505/1 *et seq.*, and the Illinois Administrative Code, 86 Ill. Adm. Code Part 500. You may wish to consult these sources.



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.

Taxpayers' Bill of Rights

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

- 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.

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

- State law:
 - Illinois Revised Statutes: 35 ILCS 505/13a.4
 - Illinois Administrative Code: TITLE 86: Revenue Part 500.305
- Federal law:
 - [42 U.S. Code 405] Social Security Act Sec. 205. (C)(i)

The Privacy Act of 1974, 2004 Edition 42 U.S.C. section 405(c)(2)(C)(i),(iv)(2000) expressly exempts state agencies from this restriction to the extent that social security numbers are used "in the administration of any tax within its jurisdiction".

Terms and Definitions

Applicant	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).
Audit	The physical examination of a licensee's records.
Base jurisdiction	<p>The member jurisdiction where</p> <ul style="list-style-type: none">• qualified motor vehicles are based for vehicle registration purposes;• operational control and operational records of a licensee's qualified motor vehicles are maintained or can be made available; and• some miles are accrued by qualified motor vehicles within a fleet. <p>Commissioners of two or more affected jurisdictions may allow fleets that would otherwise be based in two or more jurisdictions to consolidate.</p>
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 the 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.
Person	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 or through Illinois for a 96-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

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. 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. We will not issue an Illinois IFTA License if you currently have an active IFTA License in another jurisdiction.

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 Line 12 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>.

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.

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. Failure to comply with these provisions shall be grounds for revocation of license in all member jurisdictions. By signing the Illinois IFTA License application, you certify that, to the best of your knowledge, the information is true, accurate, and complete and any falsification subjects you to appropriate civil and/or criminal sanction.

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.

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 an insurance bond or a letter of credit. 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.

Other Tax Liabilities

If you have outstanding tax liabilities in other taxes (*ie.*, personal income tax, business income tax, withholding tax, sales tax, *etc.*) your application will be denied until those liabilities are satisfied.

Credentials

License

You will be issued one IFTA license. Your license is valid from the effective date of through December 31 of each licensing year. (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, mirrors, tanks or trailers. You must also remove any expired decals. Refer to Page 35 for recommended decal placement.

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 into or through Illinois for a 96-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 \$40. STPs are available through most wire services for an additional fee.

Note: Miles traveled under a valid single trip permit are not to be reported on Form MFUT-15.

Annual Renewal Procedures

You must renew your IFTA license and decals annually by December 31st. 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 24 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

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 2012 IFTA license and receive your 2012 decals, you must affix your 2012 decals to all qualified motor vehicles no later than February 28, 2012. To operate in IFTA jurisdictions during this grace period, you must display either

- valid 2012 motor fuel use tax credentials from the IFTA jurisdiction in which you are operating;
- valid 2011 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) postmarked no later than December 31, 2011.

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. 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, 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. Illinois has no tax-exempt miles. Contact each jurisdiction for details. (See "Other IFTA-member jurisdictions.") You must maintain documentation to verify tax-exempt miles. Miles traveled under a valid single trip permit are not to be reported on Form MFUT-15.

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 upon initial application and at each subsequent renewal for IFTA license and decals. 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 will mail your 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 \$1,000. 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

**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

**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

**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

**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
1030 RIVERSIDE PARKWAY STE 125
WEST SACRAMENTO CA 95605

916 373-3030

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 MS-62
TALLAHASSEE FL 32399-0626

850 617-3711

Georgia

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

404 968-3800

Idaho

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

208 334-7806

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

410 260-7138

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

Mississippi

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

601 923-7152

Missouri

DEPARTMENT OF TRANSPORTATION
MOTOR CARRIER SERVICES
PO BOX 893
JEFFERSON CITY MO 65102-0893

573 751-0661

How to Contact Other IFTA Jurisdictions (continued)

Other IFTA-member jurisdictions (continued)

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

775 684-4711 EXT. 2

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

Newfoundland, Canada

DEPARTMENT OF FINANCE
TAX ADMINISTRATION DIVISION
CONFEDERATION BUILDING
PO BOX 8720
ST JOHNS NL A1B4K1
CANADA

709 729-1786

How to Contact Other IFTA Jurisdictions (continued)

Other IFTA-member jurisdictions (continued)

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

609 633-9407

New Mexico

TAXATION AND REVENUE DEPARTMENT
COMMERCIAL VEHICLE BUREAU
PO BOX 5188
SANTA FE NM 87504-5188

505 827-1005

New York

DEPARTMENT OF TAXATION AND FINANCE
REGISTRATION SECTION/HIGHWAY USE TAX UNIT
PO BOX 2850-ESP
ALBANY NY 12220

518 457-5342

North Carolina

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

919 733-3152

North Dakota

DEPARTMENT OF TRANSPORTATION
MOTOR VEHICLE DIVISION-MOTOR CARRIER SERVICES
608 EAST BOULEVARD AVENUE STE 103
BISMARCK ND 58505-0780

701 328-2928

How to Contact Other IFTA Jurisdictions (continued)

Other IFTA-member jurisdictions (continued)

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 3RD FLOOR, BOX 625
OSHAWA ON L1H8H9
CANADA

905 433-6412

Oregon

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

503 373-1634

Pennsylvania

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

800 482-IFTA (4382)

How to Contact Other IFTA Jurisdictions (continued)

Other IFTA-member jurisdictions (continued)

Prince Edward Island, Canada

DEPARTMENT OF THE PROVINCIAL TREASURY
TAXATION AND PROPERTY RECORDS DIVISION
SHAW BUILDING, 1ST FLOOR
PO BOX 2000
CHARLOTTETOWN PE C1A7N8
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

Saskatchewan, Canada

SASKATCHEWAN FINANCE
REVENUE DIVISION
2350 ALBERT STREET, 4TH FLOOR
REGINA SK S4P4A6
CANADA

306 787-7749

South Carolina

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

803 896-3870

How to Contact Other IFTA Jurisdictions (continued)

Other IFTA-member jurisdictions (continued)

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

801 297-6890

Vermont

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

802 828-2120

Virginia

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

804 249-5130

How to Contact Other IFTA Jurisdictions (continued)

Other IFTA-member jurisdictions (continued)

Washington

DEPARTMENT OF LICENSING
FUEL TAX SERVICES
PO BOX 9228
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

Exhibit	Page
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	34
IFTA Decal	35
Form MFUT-15 IFTA Quarterly Return, Instructions, & IFTA Fuel Tax Rate Sheet	36
Single-trip Permit	44
Individual Vehicle Mileage Record	45



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 _____

Contact person: _____ Business phone: (____) _____ - _____

Title: _____ Cell phone: (____) _____ - _____

Email: _____ Fax: (____) _____ - _____

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 _____

10 Check your type of business ownership.
 Individual Corporation Partnership State/federal government Non-profit organization

11 If you checked "Corporation," write the date and state of incorporation. _____ / _____ / _____ State _____
Month Day Year

12 List the officers, owners, or partners.

Social Security no.	Name and title	City and State
_____ - _____ - _____	_____	_____
_____ - _____ - _____	_____	_____
_____ - _____ - _____	_____	_____
_____ - _____ - _____	_____	_____
_____ - _____ - _____	_____	_____
_____ - _____ - _____	_____	_____



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

13 List the number of vehicles you will be operating under your Illinois IFTA license: _____

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

- Diesel Gasoline Gasohol Compressed natural gas
- LP gas Ethanol Methanol Biodiesel
- E-85 M-85 A-55 Liquid Natural Gas

15 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.

16 Total number of original, additional, or renewal decal sets needed: _____ X **3.75** = \$ _____.

Make your check or money order payable to "**Illinois Department of Revenue.**"

Step 6: Sign below

Without proper signature from an officer, owner, or partner identified in Step 3, 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





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



Licensee Name
Licensee DBA
Licensee street address
Licensee city,state,zip



August 12, 2011



Letter ID: CNXXX126449664X5



Account ID:
License Number:
Reporting Period: December 2012

	Illinois Department of Revenue		Illinois IFTA License Number
Illinois Interstate Motor Fuel Use Tax License issued under the International Fuel Tax Agreement (IFTA) Effective Date January 1, 2012 - December 31, 2012 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	December 1, 2011 Date Issued	Note 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.

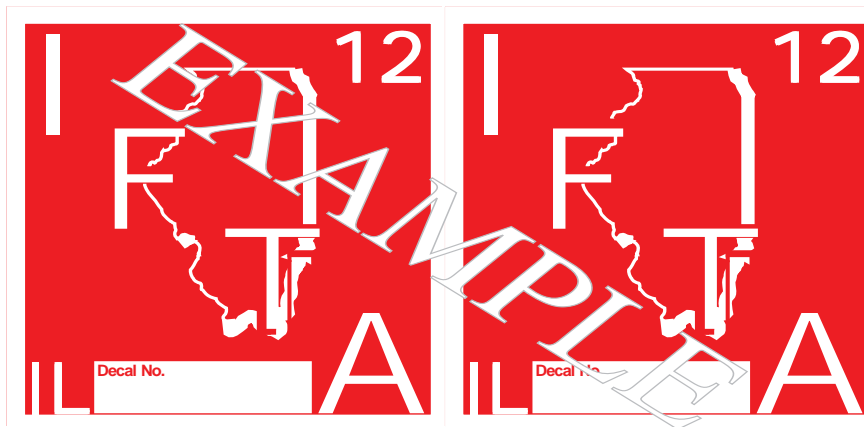
Each vehicle must display one set of decals on the exterior portion of the qualified motor vehicle's cab - one decal on each side. Do not display decals on windshields, side vent windows, saddle tanks or trailers. You must remove all expired decals. Failure to display the decals in the required location 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 2012 CREDENTIALS MAY BE DISPLAYED BEGINNING DECEMBER 1, 2011

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-11/10)

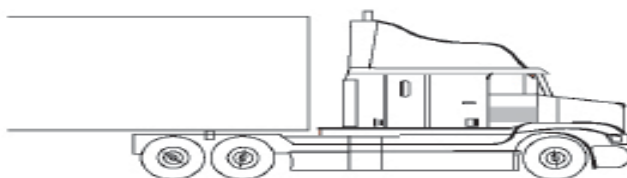
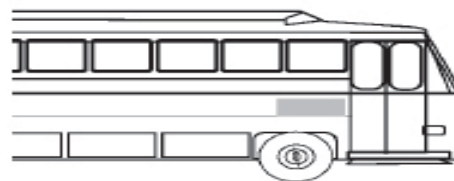
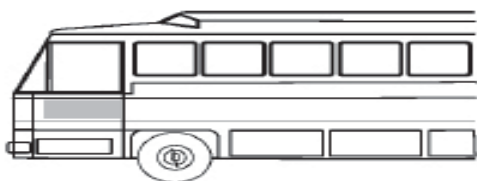
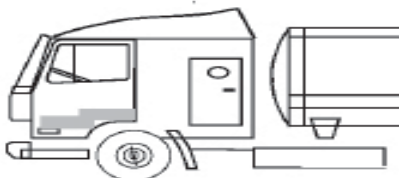
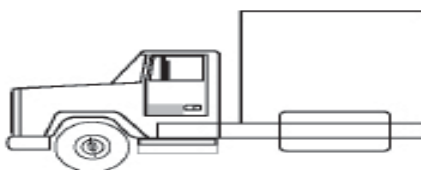
Red in color

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 Refer to your IFTA Carrier Compliance Manual for proper placement of decal.
- 2 Peel decal from paper backing by bending backward at center and lifting edge.
- 3 Apply to clean, smooth, wax-free surface at moderate temperature.
- 4 Position decal on surface and rub firmly.

MFUT-14 (R-11/10)
IL-492-3261

Place your IFTA decals in the shaded areas.



Avoid costly delays on the road by affixing your valid IFTA decals in the recommended shaded locations on both sides of the vehicle. These locations have been endorsed by your jurisdiction and the IFTA Law Enforcement Committee. Do not place IFTA decals on windows, mirrors, trunks, or vents. Please remove all expired or non-valid decals.



Form MFUT-15 instructions

General Information

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.

General Instructions

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**.

Specific Instructions

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 canceling 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. Do not report any miles accumulated while driving on a single-trip permit. You must submit claims for refunds for Illinois non-highway use on Form RMFT-11-A, Illinois Motor Fuel 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 "OT" (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
OT	D	30,000	30,000	5,700	4,500	1,200			
OT	G	26,200	26,200	2,950	2,950	0		\$	\$
OT	P	4,350	4,350	670	600	70		\$	\$



IFTA Fuel Tax Rate Sheet

Report quarter: 06/30/2011

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 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 0.9772 - 1.0233

1 liter = 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
Alberta	US \$0.3486	\$0.3486	\$0.3486	\$0.2517	\$-----	\$-----	\$0.3486	\$0.3486	\$0.3486	\$0.3486	\$0.3486	\$0.3486
British Columbia	US \$0.7340	\$0.7790	\$-----	\$0.1193	\$-----	\$-----	\$-----	\$-----	\$-----	\$-----	\$-----	\$-----
Manitoba	US \$0.4455	\$0.4455	\$0.4455	\$0.1163	\$0.4455	\$0.4455	\$0.3486	\$0.4455	\$0.3486	\$0.4455	\$0.4455	\$0.4455
New Brunswick	US \$0.5268	\$0.7437	\$0.5268	\$0.2595	\$0.7437	\$0.7437	\$0.7437	\$0.7437	\$0.5268	\$0.7437	\$0.7437	\$0.7437
Newfoundland and Labrador	US \$0.6391	\$0.6391	\$-----	\$0.2712	\$-----	\$-----	\$-----	\$-----	\$-----	\$-----	\$-----	\$-----
Nova Scotia	US \$0.6004	\$0.5965	\$-----	\$0.2712	\$-----	\$-----	\$-----	\$-----	\$-----	\$-----	\$-----	\$-----
Ontario	US \$0.5694	\$0.5539	\$0.5694	\$0.1666	\$-----	\$-----	\$0.5694	\$-----	\$0.5694	\$0.5694	\$0.5694	\$-----
Prince Edward Island	US \$0.6120	\$0.7824	\$-----	\$-----	\$-----	\$-----	\$-----	\$-----	\$-----	\$-----	\$-----	\$-----
Quebec	US \$0.6662	\$0.7050	\$0.6662	\$-----	\$-----	\$-----	\$0.7050	\$0.6662	\$0.7050	\$0.6662	\$0.7050	\$0.7050
Saskatchewan	US \$0.5810	\$0.5810	\$0.5810	\$0.3486	\$-----	\$-----	\$0.5810	\$0.5810	\$0.5810	\$0.5810	\$0.5810	\$0.5810
Alabama	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
Arizona	US \$0.1800	\$0.2600	\$0.1800	\$-----	\$-----	\$-----	\$-----	\$-----	\$0.1800	\$0.1800	\$-----	\$0.2600
Arkansas	US \$0.2150	\$0.2250	\$0.2150	\$0.1650	\$-----	\$0.0500	\$0.2150	\$0.2150	\$0.2150	\$0.2150	\$-----	\$0.2250
California	US \$-----	\$0.3970	\$-----	\$0.0600	\$0.0600	\$0.0700	\$0.0900	\$0.0900	\$0.0900	\$0.0900	\$0.0900	\$0.3970
Colorado	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
Connecticut	US \$0.2500	\$0.3960	\$0.2500	\$0.2600	\$0.2600	\$0.2600	\$0.2500	\$0.2500	\$0.2500	\$0.2500	\$0.2500	\$0.3960
Delaware	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

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.



IFTA Fuel Tax Rate Sheet

Report quarter: 06/30/2011

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 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 0.9772 - 1.0233

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

Jurisdiction	Gasoline	Diesel	Gasohol	Propane	LNG	CNG	Ethanol	Methanol	E-85	M-85	A85	Biodiesel
Florida	US \$0.2987	\$0.3207	\$0.2987	\$-----	\$-----	\$-----	\$-----	\$-----	\$-----	\$-----	\$-----	\$0.3207
Georgia 04/01/11-04/30/11	US \$0.1510	\$0.1600	\$0.1510	\$0.1330	\$0.1500	\$0.1500	\$0.1500	\$0.1510	\$0.1500	\$0.1500	\$0.1500	\$0.1600
Georgia 05/01/11-06/30/11	US \$0.1720	\$0.1830	\$0.1720	\$0.1330	\$0.1700	\$0.1700	\$0.1700	\$0.1700	\$0.1700	\$0.1700	\$0.1700	\$0.1830
Idaho	US \$-----	\$0.2500	\$-----	\$0.1810	\$-----	\$0.1970	\$-----	\$-----	\$-----	\$-----	\$-----	\$0.2500
Illinois	US \$0.3400	\$0.3780	\$0.3400	\$0.3180	\$0.3180	\$0.3180	\$0.3400	\$0.3400	\$0.3400	\$0.3400	\$0.3400	\$0.3780
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
Indiana Surcharge	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
Iowa	US \$0.2100	\$0.2250	\$0.1900	\$0.2000	\$0.2000	\$0.1600	\$0.1900	\$0.2000	\$0.2000	\$0.2000	\$0.2000	\$0.2250
Kansas	US \$0.2400	\$0.2600	\$0.2400	\$0.2300	\$0.2300	\$0.2400	\$0.2600	\$0.1700	\$0.2400	\$0.2400	\$0.2600	\$0.2600
Kentucky	US \$0.2450	\$0.2150	\$0.2450	\$0.2450	\$0.2150	\$0.2150	\$0.2450	\$0.2450	\$0.2450	\$0.2450	\$0.2450	\$0.2150
Kentucky Surcharge	US \$0.0430	\$0.1020	\$0.0430	\$0.0430	\$0.1020	\$0.1020	\$0.0430	\$0.0430	\$0.0430	\$0.0430	\$0.0430	\$0.1020
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
Maine	US \$-----	\$0.3070	\$-----	\$0.2150	\$0.1750	\$0.2390	\$0.1950	\$0.1450	\$-----	\$-----	\$-----	\$0.3070
Maryland	US \$0.2350	\$0.2425	\$0.2350	\$0.2350	\$0.2350	\$0.2350	\$0.2350	\$0.2350	\$0.2350	\$0.2350	\$0.2350	\$0.2425
Massachusetts	US \$0.2100	\$0.2100	\$0.2100	\$0.2720	\$0.2720	\$0.2720	\$0.2100	\$0.2100	\$0.2100	\$0.2100	\$0.2100	\$0.2100
Michigan	US \$-----	\$0.3730	\$-----	\$-----	\$-----	\$-----	\$-----	\$-----	\$-----	\$-----	\$-----	\$0.3730
Minnesota	US \$0.2750	\$0.2750	\$0.2750	\$0.2062	\$0.1650	\$0.2750	\$0.2750	\$0.2750	\$0.1952	\$0.1602	\$0.2750	\$0.2750
Mississippi	US \$0.1800	\$0.1800	\$0.1800	\$0.1700	\$0.1800	\$0.1800	\$0.1800	\$0.1800	\$0.1800	\$0.1800	\$0.1800	\$0.1800

Page 2 of 4

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.



Illinois Department of Revenue

ILLINOIS

Single Trip Interstate Motor Fuel Use Tax Permit

Fee - \$40.00

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
- 4 Vehicle license number: _____ State: _____
- 5 Point of entry in Illinois: _____
State/Road

This permit is not transferable.

Permit issued to named applicant for use only in the vehicle identified above by license number. Upon expiration of 96 hours from the effective time shown, this permit is void.

IDR-277 (R-04/10)
IL-492-0333

Official Use Only

STP no.: _____

Date issued: _____
Month Day Year

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

(B) _____

Telephone () _____

Effective

Date _____ AM
Month Day Year

Time _____ PM

And for 96 hours thereafter then void.



2012

Motor Fuel Use Tax Carrier Compliance Manual



MFUT-53
CONTENTS PRINTED ON RECYCLED PAPER
BY AUTHORITY OF THE STATE OF ILLINOIS
(16,005 copies - 8/11 - P.O. Number 2120058)