



General Information

Who must file this return?

If you are a licensed receiver who first sells or uses fuel for any purpose, you must pay the underground storage tank tax (UST) and the environmental impact fee (EIF) at the time of such sale or use.

When are the return, schedules, and payment due?

Your return is due on or before the 20th day of each month for the previous month's activity. You must file a return by this due date even when you make tax- and fee-paid purchases or are inactive. Supporting schedules, documents, and payment must accompany the return.

Note: If the due date falls on a weekend or holiday, your payment is due the next business day.

How do I file my return?

For all reporting periods December 2015 and after, you must electronically file your return and pay tax using MyTax Illinois, available on our website at tax.illinois.gov. When you file your return electronically, your schedules also must be filed with your return in MyTax Illinois. You have two options to file your schedules within MyTax Illinois:

- import the electronic file of your schedules into MyTax Illinois, or
- manually enter the information onto the schedules in MyTax Illinois.

Note: Returns that are required to be but that are not filed electronically will be treated as non-filed. We also will disallow your collection discount.

What if I have additional questions or need more information?

Write to us at the address above or call us at our Springfield office weekdays between 8:00 a.m. and 4:30 p.m. at **217 782-2291** or visit our website at tax.illinois.gov.

What records must I keep?

You are required by law to keep books and records showing all purchases, receipts, sales, distributions, and use of fuel.

What if I do not comply?

You owe a **late-filing penalty** if you do not file a processable return by the due date, a **late-payment penalty** if you do not pay the tax/fee you owe by the date the tax/fee is due, and a **bad check penalty** if your remittance is not honored by your financial institution. Interest is calculated on tax/fee from the day after the original due date of your return through the date you pay the tax/fee. We will bill you for penalties and interest. For more information about penalties and interest, see Publication 103, Penalties and Interest for Illinois Taxes, available on our website at tax.illinois.gov.

If you do not file a return, we may also revoke your license.

Specific Instructions

How do I convert gallons to liters?

You must report your fuel in gallons. Convert liters to gallons by multiplying liters by .2641721.

Line 2a -

Column 1 - Enter the number of UST-/EIF-free gallons of gasoline and special fuel from Schedules A, SA, or DA.

Column 2 - Enter the number of UST-/EIF-free gallons of other fuels from Schedule LA.

Line 2b -

Column 1 - Enter the number of UST-/EIF-paid gallons of gasoline and special fuel from Schedules E and SE. Also include your gallons of dyed diesel from Schedule LE.

Column 2 - Enter the number of UST-/EIF-paid gallons of other fuels from Schedule LE.

Line 6a - Enter the number of UST-/EIF-free gallons of diesel fuel you sold to qualified railroads for direct rail operation from Schedule LB in Column 1.

Line 6b - Enter the number of UST-/EIF-free gallons of kerosene (other than 1-K kerosene) you sold to qualified air carriers from Schedule LB in Column 1. Report gallons of other fuel you sold to qualified air carriers from Schedule LB in Column 2.

Line 6c - Enter the number of UST-/EIF-free gallons of diesel fuel you sold to qualified ships, barges, and vessels from Schedule LB in Column 1.

Lines 7 and 8 -

Column 1 - Enter the number of gallons of UST-/EIF-free gasoline and special fuel from Schedules C, SC, DC, D, SD and DD.

Column 2 - Enter the number of UST-/EIF-free gallons of other fuels from Schedules LC and LD.

Line 9 - This is the balancing figure on your fuel tax/fee accounting and should, if all other figures are correct, represent your gallonage adjustment due to temperature variation or evaporation. Enter any loss in Line 9a, or enter any gain in Line 9b.

Line 9a: The loss amount you may claim on Line 9a is limited. The limit is figured based on returns filed for the liability periods of January through June and separately for July through December of each year. The net loss is limited to 1 percent of the total gallons in storage at the beginning of each six-month period, plus the receipts of gallonage for each six month period, minus the amount of storage at the end of each six month period. **Any loss exceeding the 1 percent limit is subject to the Underground Storage Tank Tax and Environmental Impact Fee.**

Line 10 - Add Lines 6a through 9b. **Note:** Line 9b is a negative field.

Form RMFT-5-US Instructions

Specific Instructions

Line 12 -

Column 1 - Enter the total number of gallons of gasoline and special fuel you purchased UST- and EIF-paid.

Column 2 - Enter the total number of gallons of other fuels you purchased UST- and EIF-paid.

Line 15a - The underground storage tax is 3/10 of a cent (.003) per gallon of fuel. Multiply Line 14 by .003 and enter the result.

Line 15b - The environmental impact fee rate is \$60 per 7,500 gallons of fuel prorated to any portion. Multiply Line 14 by .008 and enter the result.

Line 16 - If you file your return and pay your tax and fee in full on time, you are allowed a collection discount. The collection discount is 1.75 percent (.0175) of the gross tax and fee due. Multiply Line 15c, gross tax and fee due, by 1.75% (.0175) and enter the result.

Line 18 - If you have a credit memorandum and you wish to use it toward what you owe, enter the amount you are using.

Line 19 - Subtract Line 18 from Line 17. This is the amount you owe. If you do not file a processable return or pay the UST and EIF you owe by the due date, you will owe penalty and interest. We will bill you for penalties and interest. For more information, see Publication 103 available on our website at tax.illinois.gov.