



Illinois Department of Revenue
RMFT-5-US-X Amended Return/Claim for Credit
Underground Storage Tank Tax and Environmental Impact Fee

Sequence no. _____ Station no. 590

Do not write above this line.

Step 1: Identify yourself

Name _____

Original reporting period _____ / _____ / _____
Month Year

Address _____
Number and street

Receiver license number **R** _____ - _____

City State _____ ZIP _____

Telephone no. (____) _____ - _____

Note: You must report your fuel in gallons. Convert liters to gallons by multiplying liters by .2641721. Follow our instructions for **each** column.

Step 2: Figure your total gallonage for the month

- 1 Write your actual (stick) inventory at the beginning of the month. This amount must agree with closing inventory of preceding month's return.
- 2 Write the number of invoiced gallons produced, acquired, received or transported into Illinois during the month
 - a Tax/fee-free invoiced gallons (Sch. A, SA, or DA, Column 1; Sch. LA, Column 2)
 - b Tax/fee-paid invoiced gallons
(Schedule E, SE, or LE (dyed diesel fuel), Column 1; other fuels, Sch. LE, Column 2)
- 3 Add Lines 1 through 2b and write the result in Line 3. Remember to do calculations within each column.
- 4 Write your actual (stick) inventory at the end of the month.
- 5 Subtract Line 4 from Line 3 and write the result on Line 5.

As originally reported or adjusted

	Column 1 Gasoline and special fuel	Column 2 Other fuels
1	_____	_____
2a	_____	_____
2b	_____	_____
3	_____	_____
4	_____	_____
5	_____	_____

Corrected amounts

	Column 1 Gasoline and special fuel	Column 2 Other fuels
1	_____	_____
2a	_____	_____
2b	_____	_____
3	_____	_____
4	_____	_____
5	_____	_____

Step 3: Figure your nontaxable gallonage

- 6 Write the number of gallons sold exempt in Illinois
 - a to railroads for direct rail operation (Schedule LB)
 - b to qualified air carriers (Schedule LB, kerosene, Column 1; other fuels, Column 2)
 - c to qualified ships, barges, and vessels (Schedule LB)
- 7 Write the number of gallons sold and delivered outside of Illinois
(Schedule C, SC, DC, Column 1; Schedule LC, Column 2)
- 8 Write the number of gallons sold and distributed tax/fee-free to licensed receivers (Schedule D, SD, or DD, Column 1; Schedule LD, Column 2)
- 9 Write the number of gallons of your loss due to temperature variation or evaporation **or** your gain due to temperature variation. Complete Line 9a **or** 9b per column.
 - a Loss. **The amount of losses you claim are limited. See instructions.**
 - b Gain.
- 10 Add Lines 6a through 9b and write the result on Line 10.
This is your total nontaxable gallonage.

6a	_____	//////////	_____	//////////
6b	_____	_____	_____	_____
6c	_____	//////////	_____	//////////
7	_____	_____	_____	_____
8	_____	_____	_____	_____
9a	_____	_____	_____	_____
9b	(_____)	(_____)	(_____)	(_____)
10	_____	_____	_____	_____

Step 4: Figure your gross taxable gallonage

- 11 Subtract Line 10 from Line 5 and write the result on Line 11.
This is your gross taxable gallonage.

11	_____	_____	_____	_____
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Step 5: Figure your net taxable gallonage

- 12 Write the number of gallons on which tax/fee was paid at the time of purchase.
- 13 Subtract Line 12 from Line 11 and write the result on Line 13.
- 14 Add Line 13, Column 1 and Line 13, Column 2.
This is your net taxable gallonage.

14	_____	_____	_____	_____
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Step 6: Figure your tax and fee

15 Figure your gross tax and fee due. If the amount of Line 14 is greater than zero, write the amount from Line 14 on the line provided below and multiply by the tax and fee rates provided. Otherwise, write "0" in Lines 15a, 15b, and 15c.

As originally reported
or adjusted

Corrected
amounts

a For underground storage tank tax: _____ X 0.003.

15a \$ _____

\$ _____

Line 14, Col. 2

b For environmental impact fee: _____ X 0.008.

15b \$ _____

\$ _____

Line 14, Col. 2

c Add Lines 15a and 15b. This is your gross tax and fee due.

15c \$ _____

\$ _____

16 If you originally filed and paid your tax and fee due on time, figure your collection discount. See instructions.

16 \$ _____

\$ _____

17 Subtract Line 16 from Line 15c and write the result on Line 17. This is your **tax and fee due**.

17 \$ _____

\$ _____

Step 7: Figure the amount you owe

18 Complete this line if you have a UST/EIF credit you wish to apply to Line 17, tax and fee due, and any penalty and interest you owe.

Official use - do not write in this box

Write the credit memorandum number of each credit you are applying and the total amount of that credit on the line directly below the credit number.

UST/EIF credit no. _____

UST/EIF credit amt. \$ _____ \$ _____ \$ _____ \$ _____ \$ _____

Add these UST/EIF credit amounts and write the total on Line 18.

18 \$ _____

\$ _____

19 Subtract Line 18 from Line 17 and write the result on Line 19. This is the tax/fee due.

19 \$ _____

\$ _____

20 Total amount paid to date for this reporting period.

20 \$ _____

21 If Corrected Amounts Column, Line 19 is greater than Line 20, subtract Line 20 from Line 19. This is the **amount you owe**.

21 \$ _____

Make your check payable to "Illinois Department of Revenue."

22 If Corrected Amounts Column, Line 19 is less than Line 20, subtract Line 19 from Line 20. If you are claiming a credit, you must complete Step 9.

22 \$ _____

Step 8: Sign and date your amended return

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

Signature of person, other than taxpayer, who prepared this return

Date

Taxpayer's name

Preparer's phone number

Signature and title of taxpayer

Date

Mail this return and payment to: Illinois Department of Revenue, PO Box 19019, Springfield, IL 62794-9019

Step 9: Complete your claim for credit

Complete Lines 23 through 25 if you are claiming a credit.

28 Explain below why the amount for which the claim is filed is alleged to be a mistake of fact or an error in law. Attach additional sheets if you need more space to write in.

29 Are you a party to any civil suits involving the above amounts? ____ yes ____ no

If yes, what is the name of the suit? _____

30 Sign below

Signature of claimant

Title (State whether owner, partner, or authorized agent)

Official use only. Do not write in this box.

Credit memo no. _____

Credit amount _____

Interest _____

Total _____

Verified by _____

Date _____

Approved by _____

Date _____