



Step 1: Identify yourself

Name _____

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.

Column 1
Gasoline and
special fuel

Column 2
Other fuels

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. | 1 | _____ | _____ |
| 2 Write the number of invoiced gallons produced, acquired, received or transported into Illinois during the month | | | |
| a Tax/fee-free invoiced gallons (Schedule A, SA, or DA, Column 1; Schedule LA, Column 2) | 2a | _____ | _____ |
| b Tax/fee-paid invoiced gallons (Schedule E, SE, or LE (dyed diesel), Column 1; other fuel, Schedule LE, Column 2) | 2b | _____ | _____ |
| 3 Add Lines 1 through 2b and write the result in Line 3. Remember to do calculations within each column. | 3 | _____ | _____ |
| 4 Write your actual (stick) inventory at the end of the month. | 4 | _____ | _____ |
| 5 Subtract Line 4 from Line 3 and write the result on Line 5. You must account for your nontaxable and taxable gallonage within Step 3 and Step 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) | 6a | _____ | ////// |
| b to qualified air carriers (Schedule LB, kerosene, Column 1; other fuel, Column 2) | 6b | _____ | _____ |
| c to qualified ships, barges, and vessels (Schedule LB) | 6c | _____ | ////// |
| 7 Write the number of gallons sold and delivered outside of Illinois (Schedule C, SC, DC, or LC) | 7 | _____ | _____ |
| 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) | 8 | _____ | _____ |
| 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. | 9a | _____ | _____ |
| b Gain. | 9b | (____) | (____) |
| 10 Add Lines 6a through 9b and write the result on Line 10. This is your total nontaxable gallonage. | 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 | _____ | _____ |
|--|-----------|-------|-------|

Step 5: Figure your net taxable gallonage

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

a For underground storage tank tax: _____ X 0.003. **15a** \$ _____
Line 14

b For environmental impact fee: _____ X 0.008. **15b** \$ _____
Line 14

c Add Lines 15a and 15b. This is your gross tax and fee due. **15c** \$ _____

16 If you are filing this return on time and paying your tax and fee due in full, figure your 1.75% collection discount. Multiply Line 15c by 0.0175. **16** \$ _____

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

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 **amount you owe**. Make your check payable to "Illinois Department of Revenue." **19** \$ _____

Step 8: Sign and date your 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

Form RMFT-5-US Instructions

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 twentieth 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.

Where do I send my completed return?

Make your check payable to "Illinois Department of Revenue." Mail your completed return and payment to:

ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19019
SPRINGFIELD IL 62794-9019

Write a separate check for paying your Form RMFT-5-US liability. Do not combine it with any other liability you owe.

What if I have additional questions or need more information?

Call or write to us at the address above or call our Springfield office weekdays between 8:00 a.m. and 4:30 p.m. at **217 782-2291**.

Visit our website at www.tax.illinois.gov.

For a copy of Publication 103, Uniform Penalties and Interest, visit our website or call **1 800 356-6302**.

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, Uniform Penalties and Interest.

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

How do I convert gallons to liters?

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

Specific Instructions

Line 2a -

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

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

Line 2b -

Column 1 - Write 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 - Write the number of UST-/EIF-paid gallons of other fuels from Schedule LE.

Line 6a - Write 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 - Write 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 - Write 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 - Write the number of gallons of UST-/EIF-free gasoline and special fuel from Schedules C, SC, DC, D, SD and DD.

Column 2 - Write 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. Write any loss in Line 9a, or write 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.

Line 12 -

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

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



Form RMFT-5-US Instructions

Specific Instructions

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

Line 16 - If you are filing this return on time and paying your tax and fee due in full, you may deduct 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 write the result.

Line 18 - Write the total amount of your UST/EIF credit memorandum you are submitting with your return. Write the UST/EIF credit number and amount in the space provided. Write the amount of the credit directly under the corresponding credit number.

Attach the original credit memorandum we issued to you, **or** a photocopy of a valid credit memorandum. If you do not attach a valid credit memorandum, the amount of the credit will be disallowed and penalty and interest will be imposed.

Line 19 - Subtract Line 18 from Line 17. 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. If you prefer to figure these amounts, see the most current Publication 103, Uniform Penalties and Interest, because application of penalties and interest may be different depending on when your return is due. Include the penalty and interest amounts on Line 19. Please identify how much is penalty and interest to the left of Line 19.

Note: If you have submitted any credit memorandum which has created a **negative** amount in Line 19, a new credit memorandum may be issued for your remaining credit balance. The amount may be reduced by us to satisfy any unpaid UST and EIF, including penalty and interest.