



RMFT-71 Liquefied Petroleum Gas Tax Return

Do not write above this line.

Part 1: Identify yourself

Name _____ Reporting period _____ / _____
Month Year

Address _____ LP gas user's/seller's no. **LP** _____
Number and street

City _____ State _____ ZIP _____ Telephone no. (_____) _____

Part 2: Figure your tax

Note: You must account for motor fuel in gallons. If you made your purchases or sales in liters, multiply the amount of liters by .2641721.

- 1 Write the number of gallons you used in motor vehicles on public highways.
- 2 Write the number of gallons you sold for motor fuel within Illinois from Part 3, Line j.
- 3 Add Lines 1 and 2. This is your total taxable gallonage.
- 4 Multiply Line 3 by 19 cents (.19).
- 5 Write the total credit you would like to apply. (Attach the original credit memorandum.)
 Credit no. _____
 Credit amt. _____
- 6 Subtract Line 5 from Line 4. This is the total amount of tax you owe.

	For official use Do not write in this column.
1	_____
2	_____
3	_____
4	_____
5	_____
6	_____

Make your check payable to "Illinois Department of Revenue, Motor Fuel Tax."

Part 3: Complete your sales schedule

If you sold liquefied petroleum (LP) gas to be used as motor fuel on public highways, complete the following information.

Customer's name	Customer's address	Gallonage
a _____	_____	a _____
b _____	_____	b _____
c _____	_____	c _____
d _____	_____	d _____
e _____	_____	e _____
f _____	_____	f _____
g _____	_____	g _____
h _____	_____	h _____
i _____	_____	i _____
j Add Lines a through i. This is your total gallons sold. Write this amount on Part 2, Line 2.		j _____

Part 4: Sign below

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. The information in this return is taken from the records of the business for which it is filed.

Taxpayer's signature _____ Title _____ Preparer's signature _____ Date _____ Company name _____

Mail your return to: MOTOR FUEL TAX
 ILLINOIS DEPARTMENT OF REVENUE
 PO BOX 19019
 SPRINGFIELD IL 62794-9019

Form RMFT-71 Instructions

General Information

Should I file Form RMFT-71?

If you are not licensed as a distributor and you purchase or sell tax-free liquefied petroleum (LP) gas that is used to propel motor vehicles on public highways, you must file Form RMFT-71. However, you do not have to file and pay tax if you obtained LP gas tax-free under an official certificate of exemption.

When is this return due?

You must file Form RMFT-71, any supporting documentation, and payment for the tax you owe on or before the twentieth day of each month for the previous month's activity.

What if I fail to comply?

You owe a **late-payment penalty** if you do not pay the tax you owe by the date the tax is due, and a **bad check penalty** if your remittance is not honored by your financial institution. Interest is calculated on tax from the day after the original due date of your return through the date you pay the tax. We will bill you for penalties and interest. For more information about penalties and interest, see Publication 103, Uniform Penalties and Interest. To receive a copy of this publication, visit our website at www.tax.illinois.gov or call us at **1 800 356-6302**.

Where do I send my completed return?

Make your check payable to "Illinois Department of Revenue, Motor Fuel Tax."

Mail your completed return and payment to:
MOTOR FUEL TAX
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19019
SPRINGFIELD IL 62794-9019

If you have questions, write us at the address above or call our Springfield office weekdays between 8 a.m. and 4:30 p.m. at **217 782-2291**.

What records must I keep?

You are required to keep records and books showing all purchases, receipts, losses through any cause, sales, distribution, and use of motor fuel.

Specific Instructions

Part 2: Figure your tax

Line 1 - Write the number of gallons you used for propelling a motor vehicle on public highways during the month.

Line 2 - Complete Part 3 to figure the total number of gallons you sold for motor fuel within Illinois during the month. Write the amount from Part 3, Line j, on Line 2.

Line 5 - Write the total credit you want to take on Line 5. In the space provided, write the credit amount below the corresponding number of the credit being applied.

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

Line 6 - Subtract Line 5 from Line 4. This is the amount of tax you owe. If you do not pay the tax 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 6. Please identify how much is penalty and interest to the left of Line 6.