



Illinois Department of Revenue PST-1 Prepaid Sales Tax Return

E(03) ___/___/___ S(04) ___/___/___
NS YY RC CA _____

IBT no.: _____ - _____

This form is for: _____

Do not write above this line.

Due by: _____

Name: _____

Address: _____

Section 1: Report your gallonage information

- 1 Total invoiced gallons of all gasohol and other motor fuel sold, delivered, or transferred (05) _____
- 2 Report in gallons your nontaxable sales
 - a Gallons sold to federal or foreign government and mass transit systems (10) _____
 - b Gallons delivered outside Illinois (15) _____
 - c Gallons sold and distributed tax free to other licensed distributors or suppliers (20) _____
 - d Gallons sold to the state or units of local government (25) _____
 - e Gallons sold to schools, churches, or charities (30) _____
 - f Gallons sold to out-of-state retailers selling at retail to customers outside Illinois (40) _____
 - g Gallons of exempt motor fuel (*i.e.*, majority-blended ethanol, 100 percent biodiesel, and biodiesel blends that are more than 10 percent but not more than 99 percent biodiesel) (43) _____
 - h Gallons sold to other than a retail outlet and deliveries made to your company-owned (not leased) retail outlet. (Do not include gallonage written on Lines 2a through 2g.) (45) _____
- 3 Add Lines 2a through 2h. This amount is your total deduction. (50) _____
- 4 Subtract Line 3 from Line 1. This amount is your net gallons subject to prepaid sales tax. (55) _____
 - a Gallons of gasohol subject to prepaid sales tax.
 - This is the total of Lines 8a of your attached PST-2 forms. (90) _____
 - b Gallons of all other motor fuels subject to prepaid sales tax.
 - This is the total of Lines 9a of your attached PST-2 forms. (91) _____

Section 2: Figure your payment

- 5 Multiply the number of gallons on Line 4a by \$0.05. (92) \$ _____
- 6 Multiply the number of gallons on Line 4b by \$0.06. (93) \$ _____
- 7 Add Lines 5 and 6. This is your total prepaid sales tax due during this reporting period. (56) \$ _____
- 8 Write the amount of quarter-monthly payments paid on Form PST-3. If you are not filing on a quarter-monthly basis, write zero. (61) \$ _____
- 9 Prior overpayment credit (85) \$ _____
- 10 Subtract the sum of Lines 8 and 9 from Line 7. This is the net tax due. (62) \$ _____
- 11 Credit memorandum (PST only). You must attach the original PST credit memorandum. (76) \$ _____
- 12 Subtract Line 11 from Line 10. This is the total payment due. (77) \$ _____
- 13 Write the number of PST-2 forms you have attached. (80) _____

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

Section 3: 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.

_____/_____/_____
 Taxpayer's signature Title Date Phone no.

_____/_____/_____
 Preparer's signature Name of firm Date Phone no.

General Information

What is prepaid sales tax?

"Prepaid sales tax" is a tax that you (a distributor of motor fuel) must collect on the motor fuel you sell for resale to a retailer who is not also an Illinois licensed motor fuel distributor or a supplier of diesel and dieselhol. Tax is due in the amount of

- \$0.05 per gallon for sales of gasohol and
- \$0.06 per gallon for all other motor fuels.

Note: Reformulated fuel that is labeled as gasohol but contains over 10 percent alcohol is taxable at \$0.06 per gallon.

Who must file Form PST-1?

If you are engaged in the business of selling motor fuel to retailers, you must file Form PST-1 and pay the tax you have collected.

What is motor fuel?

For the purposes of this form, "motor fuel" means all volatile and inflammable liquids (*e.g.*, gasoline, gasohol, diesel fuel) that are produced, blended, or compounded for the purpose of, or which can be used for, operating motor vehicles.

Note: Aviation fuel and liquid propane gas are not motor fuel and you should not report the sales of these products on Form PST-1.

What is gasohol?

"Gasohol" is a motor fuel containing no more than 90 percent gasoline and at least 10 percent denatured ethanol. The denatured ethanol must contain no more than 1.25 percent water by weight.

Are there any types of fuel for which I am not required to remit prepaid sales tax?

Yes. The following types of motor fuel are exempt from sales tax and are therefore not subject to prepaid sales tax requirements.

- **Majority blended ethanol fuel** — "Majority blended ethanol fuel" is motor fuel that contains not less than 70 percent and no more than 90 percent denatured ethanol, **and** not less than 10 percent and no more than 30 percent gasoline.
- **100 percent biodiesel** — "Biodiesel" is a renewable diesel fuel derived from biomass (*i.e.*, a non-fossil organic material such as soybean oil, other vegetable oils, or ethanol, that has an intrinsic chemical energy content) that is intended for use in diesel engines.
- **Qualifying biodiesel fuel blends** — "Biodiesel blend" is a blend of biodiesel and petroleum-based diesel fuel in which the final product contains no less than 1 percent and no more than 99 percent biodiesel.

Note: Only biodiesel blends with more than 10 percent but no more than 99 percent biodiesel are exempt from prepaid sales tax requirements. If the biodiesel blend is at least 1 percent but no more than 10 percent biodiesel, prepaid sales tax must be collected as it is for all other types of motor fuel.

When must I file my return?

You must file Form PST-1 and pay the tax due on or before the 20th day of the month following the end of the liability period. You must attach to your PST-1 return a Form PST-2, Statement of Tax Paid, for each retail sale made during the liability period.

What is Form PST-2?

Form PST-2 is a four-part form, which allows the department to verify that the information reported by retailers and resellers matches. The retailer files one part with Form ST-1 and keeps one part as a file copy. The reseller files one part with Form PST-1 and keeps one part as a file copy.

To what address do I mail my completed return?

Mail your completed return and the payment due to:

ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19034
SPRINGFIELD IL 62794-9034

Do not include any other returns or payments when you mail us your Form PST-1.

PST-1 back (R-6/03)

Where do I get help?

If you need help, visit our Web site at www.ILtax.com; call our Taxpayer Assistance Division at **1 800 732-8866** or **217 782-3336**; or call our TDD (telecommunications device for the deaf) at **1 800 544-5304**. Our office hours are weekdays from 8:00 a.m. to 4:30 p.m.

Where do I get forms?

If you need additional **PST-1 forms**, visit our Web site at www.ILtax.com or call "Illinois Tax Fax," our fax on demand service, at **217-785-3400**.

If you need additional **PST-2 forms**, call our 24-hour Forms Order Line at **1 800 356-6302** or write to us at P.O. Box 19010, Springfield, Illinois 62794-9010.

Step-by-Step Instructions

Section 1

Line 1- Write the total number of gallons of motor fuel, including gasohol, you sold, delivered, or transferred during this period. Include deliveries that you made to your company-owned outlets.

Line 2a through 2d- Write on each of these lines the number of gallons of nontaxable motor fuel that you sold.

Line 2e- Write the number of gallons you sold to charitable, religious, or educational organizations.

Note: If the organization is a retailer of motor fuel, you may not deduct the gallons sold.

Line 2f- Write the number of gallons you sold to out-of-state retailers who take delivery in Illinois and certify that they will always resell and deliver the fuel to their customers outside Illinois.

Line 2g- Write the total gallons of majority blended ethanol, 100 percent biodiesel, or biodiesel blends with more than 10 percent but no more than 90 percent biodiesel that you sold.

Line 2h- Write the total gallons you sold to customers other than retailers. Include deliveries made to your company-owned (and not leased) outlets. Do not include amounts reported on Lines 2a through 2g.

Lines 3 and 4- These are calculation lines. Follow the instructions on the form.

Section 2

Lines 5 through 7- These are calculation lines. Follow the instructions on the form.

Line 8- Write the total amount of quarter-monthly payments you have made. Include both cash and credit memoranda payments made on Form PST-3, Prepaid Sales Tax Quarter-monthly Payment Cards.

Line 9- If we have notified you that you have a prior overpayment and you wish to use it towards what you owe, write the amount you are using here.

Line 10- Subtract the sum of Lines 8 and 9 from Line 7.

Line 11- Write the amount of PST credit memoranda you are using as payment.

Line 12- Subtract Line 11 from Line 10. This is the total payment due.

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 amount you owe by the original due date of the return or were required to make quarter-monthly payments and failed to do so, a **bad check penalty** if your remittance is not honored by your financial institution, and a **cost of collection fee** if you do not pay the amount you owe within 30 days of the date printed on an assessment. We will bill you for any amounts owed. For more information, see Publication 103, Uniform Penalties and Interest. To receive a copy of this publication, call 1 800 356-6302.

Line 13- Write the number of PST-2 forms that you have attached to this return.