



General Information

Who must complete Form REG-8-A?

Before you may act as a distributor or blender of motor fuel or receiver of fuel in Illinois you must first obtain a Motor Fuel Tax License from the Illinois Department of Revenue (IDOR). Complete Form REG-8-A if your business activities in Illinois will include producing, blending, compounding, refining, manufacturing, receiving, transporting, importing, exporting, or storing and distributing of fuel. If your principal place of business is in a state other than Illinois, you must have a current motor fuel or fuel license from your home state prior to filing your application in Illinois.

Fuel includes all liquids defined as motor fuel and aviation fuel and kerosene, but excludes liquefied petroleum gases. 35 ILCS 505/1.19.

- **Aviation fuel** is defined as jet fuel and aviation gasoline. 35 ILCS 505/2b.
Note: Beginning with the January 1, 2021 reporting period, aviation gas and jet fuel are no longer subject to the UST/EIF tax/fee.
- **Motor fuel** is defined as all volatile and inflammable substances (whether in liquid or gaseous form) that are produced, blended, or compounded for the purpose of, or that are suitable or practicable for, operating motor vehicles. Motor fuel includes special fuel. 35 ILCS 505/1.1.
- **Special fuel** refers to all volatile and inflammable liquids capable of being used for the generation of power in an internal combustion engine, except that it does not include gasoline or combustible gases. Special fuel includes diesel fuel. 35 ILCS 505/1.13.

Am I required to obtain a bond?

Yes. After we have reviewed your Form REG-8-A, you will be notified of the amount of bond to acquire.

What is required for Form REG-8-A?

If your Illinois activities include leasing motor fuel bulk storage to and/or from another company, you must attach copies of all your current contracts. If you are an out-of-state applicant, you must file Form RMP-14, Designation and Appointment of Agent, to identify an Illinois agent.

Am I allowed to conduct motor fuel business activities in Illinois while this application is being processed?

No. You may not conduct business activities in Illinois that are subject to tax under the Motor Fuel Tax Law until your application has been approved by IDOR and you have received an Illinois Business Authorization certificate.

Where do I send my Form REG-8-A?

You can file Form REG-8-A electronically using **MyTax Illinois**.

You can also mail Form REG-8-A, all copies of contracts, all required attachments, and if applicable, any additional information. Mail the complete package to:

**ALCOHOL TOBACCO AND FUEL DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19467
SPRINGFIELD IL 62794-9467**



If you have questions regarding Form REG-8-A, email us at **REV.MF@illinois.gov** or call us weekdays between 8:00 a.m. and 4:00 p.m. at **217 782-2291**. You can also visit our website at **tax.illinois.gov** or scan the QR code provided.

Specific Instructions

Form features - MyTax Illinois only

Tips - Clicking on a tip icon (*i.e.*, white question mark in a light blue circle) will give you access to further information specific to that line or field.

Error Message - Clicking on an alert icon (*i.e.*, yellow triangle with exclamation point) will give you an error message with information specific to that line or field.

Add a record - Use this to add additional lines to a table.

OK - Return to the screen you were on prior to opening the step.

Cancel - Exit the application or current step and return to prior screen.

Save - When you click the Save button and enter your password, you will have the following options:

- **Printable Confirmation** - Print the confirmation information displayed after saving your progress.
- **Print/Save a Copy of your Request** - Print the form and registration information you have entered up to this point.

Note: Saving your application is not the same as filing your application. For instructions on how to file your application with IDOR, see **Submitting Your Application** below.

Line by Line Instructions - Paper and MyTax Illinois

Step 1: Identify your business or organization

Doing-business-as (DBA) and Assumed name are optional fields.

Mailing address and location of books and records will be pre populated if you are submitting this form electronically.

Enter your business website, state, and date of incorporation.

Enter your contact information. If the contact person identified is not an employee or officer of the business, you must also complete paper Form IL-2848, Power of Attorney and submit it to IDOR.

Note: If you are completing Form REG-8-A on paper to submit by mail, you must also complete and submit Schedule REG-8-O, Owner and Officer Information, and Schedule REG-8-R, Responsible Party Information.

Step 2: Out-of-state business information

If you are a corporation not located in Illinois, you must contact the Illinois Secretary of State to determine if you must register as a foreign corporation prior to completing your application with us.

If you are an out-of-state applicant, you must identify an Illinois agent. Complete Form RMP-14, Designation and Appointment of Agent and submit it to IDOR. If you have questions regarding a designated agent, email us at REV.MF@illinois.gov or call us weekdays between 8:00 a.m. and 4:00 p.m. at **217 782-2291**.

Step 3: Business information

Indicate if your business is currently associated (or has ever been associated) with any other corporation, company, or individual which has (or had) an interest in the sale or distribution of motor fuels/other fuels. You also must identify all persons who have had a license suspended, canceled, revoked, or denied. If this does not apply to your business, check the box provided.

Identify any officer, director, or partner of your business currently (or previously) associated with any other corporation, company, or individual which has (or had) an interest in the sale or distribution of motor fuels/other fuels. You also must identify all persons who have had a license suspended, canceled, revoked, or denied. If this does not apply to your business, check the box provided. List all motor fuel/other fuel license numbers held by your business, from your home state and all other states.

Step 4: Business activities

Estimate the number of gallons handled monthly in Illinois. You must indicate the fuel type and gallon amount.

Describe in detail all of your intended monthly motor fuel/fuel operations in Illinois once licensed.

If you have previously held a motor fuel license in Illinois, describe in detail the changes to the operations of your business which require you to reapply for a new Illinois license.

Indicate if you will import motor fuel/other fuels into Illinois. You must indicate how often, the products you will import, and the state you will import from.

Indicate if you will export motor fuel/other fuels from Illinois. You must indicate how often, the products you will export, and the state you will export from.

You must identify each seller from which you will receive your product (alcohol/ethanol, gasoline, soy/biodiesel, diesel, etc.), including the address and phone number for our contact purposes. Also, you must tell us how you obtained (tank car, truck, barge, pipeline, or other) the product. You are required to provide the location of your receipt (city and state). This location is where you actually took possession of the product. If you are completing this form on paper and need to identify more sellers, delivery methods, or locations, attach a separate sheet using the same format.

If you lease Illinois bulk storage tanks/space to another company, list the name of the lessee and the volume leased **and** submit a copy of your lease agreement or contract for each company you are leasing to.

If you lease Illinois bulk storage tanks/space from another company, list the name of the lessor and the volume leased **and** submit a copy of your lease agreement or contract for each company you are leasing from.

List the Illinois bulk storage tanks/space you operate. Provide the location (address) of the tank, type of product stored (use abbreviations provided), capacity, whether the tank is stored above or below ground, and if the tank is owned or leased. If you are completing this form on paper and need to identify more storage tanks, attach a separate sheet using the same format.

List the Illinois retail outlets you operate. Provide the location (address) of the tank, type of product stored (use abbreviations provided), capacity, whether the tank is stored above or below ground, and if the tank is owned or leased. If you are completing this form on paper and need to identify more retail outlets, attach a separate sheet using the same format.

If transporting is a business activity, you must tell us how many transport trucks you own. If you are an interstate carrier and are qualified under the International Fuel Tax Agreement (IFTA), proof of IFTA registration is required prior to licensure.

Indicate if you will sell aviation fuel at retail.

Step 5: Blending Activities

Select if you will blend, compound, or manufacture motor fuel/other fuels.

If you will blend with alcohol, provide the name(s) of your alcohol seller(s).

If you will blend with soy, provide the name(s) of your soy seller(s).

Select if your only activity with respect to motor fuel/other fuel is:

- production of alcohol in quantities of less than 10,000 proof gallons per year, or
- blending alcohol in quantities of less than 10,000 proof gallons per year

Estimate the number of gallons of Gasoline, Dyed Diesel, Special Fuel, and Other (Specify) to be blended, compounded, or manufactured monthly.

Estimated number of gallons of Alcohol/Ethanol, 1-K, Soy/Biodiesel, and Other (Specify) for blending, compounding, or manufacturing agent(s) to be blended monthly

Give a detailed description of the products to be used for blending, compounding, or manufacturing.

Give a detailed description of the blending, compounding, or manufacturing process used.

Identify the location and equipment used for blending, compounding, or manufacturing.

What do you intend to do with the blended, compounded, or manufactured product(s)?

Acknowledgment of Responsibilities

You must select "Yes" beside each statement to declare that you understand and acknowledge your responsibilities of holding a license under the Motor Fuel Tax Law.

Step 6: Sign below - Paper Only

You must sign the application to be considered for a Motor Fuel License.

Submitting Your Application - MyTax Illinois only

To file your registration with IDOR, you must submit your completed Form REG-1, Illinois Business Registration Application as follows:

- click on the Submit button in the upper right of the screen; and
- enter your email and confirm your email.

Clicking "OK" serves as your signature for submitting this registration.

The confirmation screen gives you the following options:

- **Printable Confirmation** - Clicking this button allows you to print the confirmation information from submitting your application
- **Print/Save a Copy of your Request** - Clicking this button allows you to print the completed Form REG-1 application
- **OK** - Clicking this button will take you to the screen you were on prior to opening the application