Illinois Department of Revenue

MMFT-1 Instructions

General Information

Who must file Form MMFT-1?

You must file a Form MMFT-1, Municipal Motor Fuel Tax Return, if you made retail sales of motor fuel within a municipality that imposes a municipal motor fuel tax administered by the Illinois Department of Revenue (IDOR) under the Municipal Motor Fuel Tax Law.

How can I find out what tax rate I should be collecting?

If you file electronically using MyTax Illinois, the rate will be populated for you according to your registration. You can use the **Tax Rate Finder** at **mytax.illinois.gov** to verify your tax rate.

What if I have multiple sites?

If you make retail sales of motor fuel from more than one site within a municipality that imposes a municipal motor fuel tax administered by IDOR, you must register all of your locations with IDOR, and also complete and attach Form MMFT-2, Multiple Site Form, to your Form MMFT-1.

MyTax Illinois allows users to calculate their tax due for each location on Form MMFT-2 and combine their liability on a single Form MMFT-1.

What if I need to add or remove one of my site locations?

You must register all locations prior to filing your Form MMFT-1. You can update your sites using the Maintain Locations link in MyTax Illinois at mytax.illinois.gov. You can also contact our Central Registration Division by calling 217 785-3707.

It is important to keep your registration information updated so your returns will include the correct tax rates.

When must I file my return?

You must file this return, along with any payment you owe, on or before the 20th day of the month following the end of the liability period. Your reporting period is the same as the period for filing your Form ST-1.

Note: If the due date falls on a weekend or holiday, your payment is due the next business day.

Can I file this return and pay the tax due electronically?

Yes, you can use MyTax Illinois at **mytax.illinois.gov** to file your Form MMFT-1. MyTax Illinois also allows for electronic payment of any tax due.

What if I need help?

If you need help, visit our Taxpayer Answer Center, available at **tax.illinois.gov** or scan the QR code provided. If you cannot find the answer to your question, you can email IDOR from the Taxpayer Answer Center. You can also call weekdays between 8:00 a.m. and 5:00 p.m. at **1 800 732-8866** or **217 782-3336** or **1 800 544-5304** (TTY).

Language assistance services are available upon request and are free of charge.

Specific Instructions

Note: When completing this form, round to the nearest whole number by dropping decimal amounts less than .50 and increasing decimal amounts of .50 or more to the next highest whole number.

Step 1: Figure your taxable gallons

Line 1

Enter the total number of gallons of motor fuel you sold at retail within a municipality that imposes a municipal motor fuel tax administered by IDOR under the Municipal Motor Fuel Tax Law.

Line 3

Enter your total deductible gallons from Lines 2a and 2b. The amount of deductible gallons on Line 3 cannot be more than the total gallons you entered on Line 1. If it is, you must instead file a claim for credit on Form MMFT-1-X, Amended Municipal Motor Fuel Tax Return, for the month you originally reported the sale.

Step 2: Figure your net tax and discount

If you have more than one site, you will need to complete Form MMFT-2 before completing Form MMFT-1. See the instructions for Form MMFT-2 for how to complete Step 2 of Form MMFT-1 with your combined totals.

Line 5a

Enter the taxable gallons sold at the current tax rate subject to the Municipal Motor Fuel Tax.

Line 5b

Multiply Line 5a by the tax rate and enter the result in Line 5b. Tax rates are available in the Tax Rate Database on IDOR's website at **tax.illinois.gov**.

Line 6a

Enter the taxable gallons sold at a prior tax rate subject to the Municipal Motor Fuel Tax.

Line 6b

Multiply Line 6a by the applicable prior tax rate and enter the result in Line 6b.

Line 8

You are entitled to a discount if you mail or electronically file your return and payment on or before the due date. The discount amount is Line 7 multiplied by 1.75 percent (.0175) or $5 per calendar year, whichever is greater. Beginning with returns due on or after January 1, 2025, the maximum discount you may claim per month is $1,000.

Line 10

If you collected more tax than is due, enter your total excess tax collected.

Step 3: Figure your payment due

Line 12

If we have notified you that you have credit and you wish to use it towards what you owe, enter the amount you are using on Line 12.

Line 13

Subtract Line 12 from Line 11. Enter the result on Line 13. This is the amount due.

Step 4: Sign below

An owner, partner, officer, or authorized agent of the business must sign the return.

Penalty and Interest Information

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, 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 after a bill has been issued. We will bill you for any amounts owed. For more information, see **Publication 103**, Penalties and Interest for Illinois Taxes, which is available on our website at **tax.illinois.gov**.