Illinois Department of Revenue

MMFT-1-X Amended Municipal Motor Fuel Tax Return

Rev 01 Form 052
E S __ __/__ __/__ __ __ __
NS DP CA RR
Do not write above this line.

Read this information first

- If you are making a payment with this return, enter the amount you are paying here.

Amount you are paying: $_____
Make your check payable to "Illinois Department of Revenue."

- If you are claiming an overpayment on this return and you collected the overpaid tax from your customer(s), you must refund the tax to your customer(s) before filing this return. When you complete this return, you must state, under penalties of perjury, in Step 4, that you unconditionally refunded the overpaid tax to your customer(s).

Step 1: Identify yourself

1 Account ID: _____

2 Reporting period you are amending: __ __ / __ __ / __ __ __ __ through __ __ / __ __ / __ __ __ __
Month Day Year Month Day Year

3 Business name _____

Step 2:Mark the reason why you are filing an amended return

1 ____ I took a deduction on my original return that was not allowed or was too large.

2 ____ I should have taken a deduction or a larger deduction on my original return because I sold motor fuel
- **a** _____ to another Illinois business for resale. Enter the business's Account ID: _____.
- **b** _____ to an exempt organization (government, school, religious, or charitable). Enter the Illinois Tax Exemption (E) No.: _____.
- **c** _____ that was returned by my customer.

3 ____ I put an amount on the wrong line on either Form MMFT-1 or Form MMFT-2.

4 ____ I took a deduction on my original return that was not allowed or was too large.

5 ____ The original Account ID was incorrect. The correct Account ID is _____.

6 ____ The original reporting period was incorrect. The correct reporting period is _____.

7 ____ Other. Please explain. _____
_____
_____
_____

Please turn page to complete Steps 3 and 4. ➔

This form is authorized by the Municipal Motor Fuel Tax Law. Disclosure of this information is REQUIRED. Failure to provide information may result in this form not being processed and may result in penalty.

Step 3: Correct your financial information

When entering your figures, please round to the nearest whole dollar.

If you originally filed Form MMFT-2, Multiple Site Form, you must also file Form MMFT-2-X, Amended Multiple Site Form, and use the figures from it to complete Lines 4 and 5 below.

Figures as they should have been filed.

1	Enter the total gallons subject to Municipal Motor Fuel Tax that you sold at retail.	**1** _____
2	Deductible gallons	
	a Enter the number of gallons of motor fuel you sold to organizations that are exempt from paying Municipal Motor Fuel Tax.	**2a** _____
	b Other deductible gallons allowed by law Enter the number of gallons.	**2b** _____
	Describe: _____	
3	Add Line 2a and Line 2b.	**3** _____
4	Subtract Line 3 from Line 1. The difference is the taxable gallons.	**4** _____
5a	Enter the taxable gallons sold at current rate. Note: For multiple site filers, this total comes from Form MMFT-2-X. Attach Form MMFT-2-X to your Form MMFT-1-X.	**5a** _____
5b	Multiply Line 5a by the applicable rate. (See instructions.) Note: For multiple site filers, this total comes from Form MMFT-2-X. Attach Form MMFT-2-X to your Form MMFT-1-X.	**5b** _____
6a	Enter the taxable gallons sold at prior rate. Note: For multiple site filers, this total comes from Form MMFT-2-X. Attach Form MMFT-2-X to your Form MMFT-1-X.	**6a** _____
6b	Multiply Line 6a by the applicable rate. (See instructions.) Note: For multiple site filers, this total comes from Form MMFT-2-X. Attach Form MMFT-2-X to your Form MMFT-1-X.	**6b** _____
6	Add Lines 4b and 5b. This amount is your tax due on receipts.	**6** _____
7	Net Municipal Motor Fuel Tax due (Add Line 5b and Line 6b.)	**7** _____
8	If you qualify for a discount, multiply line 7 by the applicable rate. (See instructions.)	**8** _____
9	Subtract Line 8 from Line 7. This is the net Municipal Motor Fuel Tax due.	**9** _____
10	Enter excess Municipal Motor Fuel Tax collected.	**10** _____
11	Add Lines 9 and 10. This is the total tax due.	**11** _____
12	Enter credit amount.	**12** _____
13	Subtract Line 12 from Line 11. This is the tax due.	**13** _____
14	Enter the total amount you have paid. (See instructions.)	**14** _____
15	If Line 14 **is greater than** Line 13, enter the difference. This is the amount you have **overpaid**. Go to Step 4.	**15** _____
16	If Line 14 is less than Line 13, enter the difference. This is the amount you have underpaid. Please pay this amount. Go to Step 4.	**16** _____

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

Please enter the amount you are paying on the line provided on the front of this return.

Step 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. Under penalties of perjury, I state that I have unconditionally refunded to my customer(s) any overpaid tax that I collected from my customer(s) and am claiming as an overpayment on this return.

Taxpayer's signature	Title	Phone	Date

Preparer's signature	Title	Phone	Date

Mail this return and any payment you owe to:

MUNICIPAL MOTOR FUEL TAX
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19019
SPRINGFIELD IL 62794-9019

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