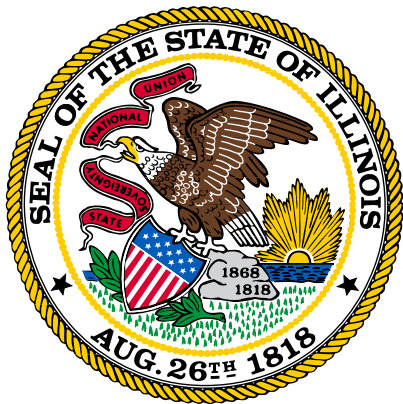




Illinois Department
of Revenue (IDOR)

2027

Illinois International Fuel Tax Agreement (IFTA) Carrier Compliance Manual

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MFUT-53

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Announcements and Reminders for 2027

Provisions governing the Illinois motor fuel use tax program are printed in the Illinois Compiled Statutes, 35 ILCS 505/1, *et seq.*, and the Illinois Administrative Code, 86 Ill. Adm. Code Part 500. You may wish to consult these sources.



New and improved experiences

- **Changes to MyTax Illinois** - Several enhancements are being made to MyTax Illinois to improve the user experience for IFTA carriers. Some new changes are:
 - A “drag and drop” process for submitting address verification documentation during the application process. This is in addition to the current method of searching for and attaching a file.
 - Enhanced security measures - These include an updated identity verification process and updating MyTax Illinois passwords every **90 days**.
- **Records Reviews** - An educational outreach to evaluate an IFTA licensee’s internal controls and record keeping system to ensure compliance with the Agreement.
 - IDOR initiated an IFTA Records Review pilot project in early 2026. The program provides a streamlined review of selected carrier records to identify potential recordkeeping issues and promote compliance without the need for a standard IFTA compliance audit.
 - The program is intended to help carriers identify and address potential deficiencies and improve recordkeeping practices to achieve greater compliance with IFTA requirements.
 - Record Reviews are not Audits and will not result in a tax assessment.
- **Temporary IFTA Decal Permit** – In 2027, Illinois will offer Temporary IFTA Decal Permits upon request to carriers in good standing for the purpose of ensuring compliant carriers have a temporary credential option while waiting for permanent decals to arrive.
 - Temporary IFTA Decal Permits may be requested on IFTA applications for additional or replacement decal orders.
 - The Temporary IFTA Decal Permits will be vehicle specific and valid for **30 days**.
 - Vehicle specific details must be entered for each Temporary IFTA Decal Permits. The number of Temporary IFTA Decal Permits cannot exceed the number of decals ordered on the application.
 - Approved permits will be accessible in your MyTax Illinois account.

DISCLAIMER

The information contained in this manual is derived from the Motor Fuel Tax Law, rules and regulations as published in the Illinois Administrative Code, court decisions, the IFTA Agreement, and the Illinois Vehicle Code. These sources take precedence over this manual. This document contains dated material. For further information, refer to the above-mentioned sources or contact us. (See “How to Contact IDOR” on page 19.)

Access your Illinois IFTA account at [MyTax Illinois](#).

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Introduction

Since October 1, 1977, Illinois has imposed a motor fuel use tax on fuel used by interstate commercial motor vehicles. See 35 ILCS 505/13a. Revenues collected from this tax help, in part, to build and maintain roads and highways in Illinois.

If you are an Illinois-based carrier operating qualified motor vehicles interstate, you are subject to Illinois' International Fuel Tax Agreement (IFTA) program requirements. IFTA is a motor fuel use tax agreement in which the carrier's base jurisdiction (a US state or Canadian province) administers motor fuel use taxes for all IFTA jurisdictions and apportions payments to those jurisdictions. IFTA does not, however, administer other state requirements, such as vehicle licensing, operating authority, and non-highway fuel tax refunds.

What is IFTA?

IFTA is a multijurisdictional agreement between the 48 contiguous States and the 10 Canadian Provinces bordering the United States. The purpose of this Agreement is to enable the participating jurisdictions to act cooperatively and provide mutual assistance in the administration and collection of motor fuels use taxes. International Fuel Tax Agreement, Art. I, effective date January 1, 2026 [hereinafter IFTA]. Illinois is a member jurisdiction to this Agreement. 35 ILCS 505/14a. Illinois administers IFTA through the Motor Fuel Tax Law, 35 ILCS 505/13a-13a.6, and its administrative rules, 86 Ill. Adm. Code 500.300 et seq. IFTA credentials allow you to operate in all IFTA jurisdictions without further motor fuel use tax licensing or identification requirements.

Who must obtain an IFTA license?¹

Any person (individual, corporation, partnership, association, trust, or other entity) based in a member jurisdiction operating a qualified motor vehicle(s) in two or more member jurisdictions [interstate commerce] is required to license under this Agreement, except as indicated in IFTA Articles of Agreement Sections R310 and R500.

Which vehicles must have an IFTA license and IFTA decals?²

"Qualified motor vehicles" operating in two or more states or jurisdictions [interstate commerce] must have an IFTA license and decals placed on the exterior portion of both sides of the cab.

Is Illinois my base jurisdiction?³

Illinois is your base jurisdiction if all the following apply:

- your qualified motor vehicles are based in Illinois for vehicle registration with the Illinois Secretary of State,
- you perform operations from an established physical place of business in Illinois (a post office box, shipping store address, virtual office, or agent address does not qualify),
- Illinois is where your operational control and operational records of your qualified motor vehicles are maintained or can be made available, and
- your qualified motor vehicles within a fleet accrue miles on Illinois highways.

If your base jurisdiction is Illinois, you must electronically submit Form MFUT-12, Application for Motor Fuel Use Tax, IFTA License, and Decals, using MyTax Illinois to register for motor fuel use tax and receive proper Illinois IFTA credentials.

If Illinois is not your base jurisdiction, you must contact the US state or Canadian province in which you are based for specific registration instructions.

What is a qualified motor vehicle (QMV)?⁴

A qualified motor vehicle (QMV) is a motor vehicle that is used, designed, or maintained for transportation of persons or property, and

- has two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds (11,797 kilograms);
- has three or more axles regardless of weight; or
- is used in combination, when the weight of such combination exceeds 26,000 pounds (11,797) kilograms gross vehicle weight or the registered gross vehicle weight.

Qualified Motor Vehicle does not include recreational vehicles.

- Under Illinois' Motor Fuel Tax Law, commercial motor vehicles are qualified motor vehicles and are defined in 35 ILCS 505/1.16 and 86 Ill. Adm. Code 500.100. For purposes of administration of the Motor Fuel Use Tax imposed by Section 13a of the Law, this term does not include motor vehicles operated by the State of Illinois or the United States, recreational vehicles, school buses and commercial motor vehicles operated solely within Illinois for which all motor fuel is purchased within this State.

I have never needed IFTA registration before, but have an opportunity to conduct business out-of-State. What is the fastest way to get registered for IFTA and buy decals?

If you are conducting business in another state in addition to Illinois, this activity is known as interstate commerce, and you will need to obtain federal operating authority from the **Federal Motor Carrier Safety Administration(FMCSA)**. You may apply for your USDOT number in MyTax Illinois when applying for IFTA registration and decals. The application approval or denial process usually takes a few days. Typically, you'll receive the IFTA License and Decals or a Denial Letter within a week. Tax-payers may opt to provide a pre-paid overnight label to cut down on the mail time. Prepaid overnight labels must be for the taxpayer's Illinois physical address and emailed to rev.ifta@illinois.gov.

What are my responsibilities as an IFTA licensee?

As an IFTA licensee, you are responsible for the following:

- You must set up and maintain your MyTax Illinois account.

- You must keep your decal sets secure and maintain accountability for the decal sets.
- You must display a valid IFTA decal on each side of the cab of each of your QMVs.
- You must carry a paper copy or electronic image of your valid IFTA license in the cab of each QMV.
- You must prepare and maintain operational records for each QMV to support the following:
 - all distance traveled
 - all fuel purchases
 - any unused IFTA decal sets
 - vehicle decal tracking data (see [Form MFUT-77](#), Illinois IFTA Decal Assignment and Tracking Sheet)
 - other information as required by IFTA.

NOTE: These records must be maintained for a period of four years from the due date of your Form MFUT-15, IFTA Quarterly Return, or from the date the return was filed, whichever is later.

- You must report your travel and fuel purchases for each QMV on Form MFUT-15.

You must complete and file Form MFUT-15 on or before the due date for each reporting period even if you have had no operations during the quarter.

- You must pay amounts due on or before the due date of the return or billing.
- You must renew your IFTA credentials annually by December 31 for the upcoming year to remain compliant.

Taxpayers' Bill of Rights Act⁵

Taxpayers' Bill of Rights under the Illinois Department of Revenue (IDOR)

- You have the right to call the Illinois Department of Revenue for help in resolving tax problems.
- You have the right to privacy and confidentiality under most tax laws.
- You have the right to respond within specified time periods to our notices by asking questions, paying the amount due, or providing proof to refute our findings.
- You have the right to appeal our decisions in many instances, within specified time periods, by asking for Department review, by filing a petition with the Illinois Independent Tax Tribunal, or by filing a complaint in circuit court.
- If you have overpaid your taxes, you have the right to a credit (or, in some cases, a refund) for that overpayment.

IDOR has the authority to obtain personal information and require owners and officers to submit certain identifying information (e.g., your Social Security Number). This authority can be found in the following statutes:

State law:

- Illinois Compiled Statutes: 35 ILCS 505/13a.4
- Illinois Administrative Code: 86 Ill. Adm. Code 500.305

Federal law:

- Section 205(c)(2)(C)(i) of the Social Security Act (42 U.S. Code 405(c)(2)(C)(i)) authorizes state agencies to require disclosure of Social Security Numbers "in the administration of any tax . . . within its jurisdiction". This provision of the Social Security Act creates an exception to the rule found in the Privacy Act of 1974 that says that state agencies cannot require the disclosure of Social Security Numbers (5 U.S. Code 552a note (Disclosure of Social Security Number)).

Terms and Definitions

Applicant⁶ - The person in whose name Form MFUT-12, Motor Fuel Use Tax IFTA License and Decals Application, is filed with IDOR.

Audit⁷ - The physical examination of the source documentation of the licensee's operations either in detail or on a representative sample basis; and

- The evaluation of the internal controls of the licensee's accounting system and operations; and
- The accumulation of sufficient competent evidential matter to afford a reasonable basis for determining whether or not there are any material differences between actual and reported operations for each affected jurisdiction in accordance with the provisions of IFTA and all affected jurisdictions' fuel use tax laws.

Base jurisdiction⁸ - The member jurisdiction where qualified motor vehicles are based for vehicle registration purposes; and

- Where the operational control and operational records of the licensee's qualified motor vehicles are maintained or can be made available; and
- Where some travel is accrued by qualified motor vehicles within the fleet. The commissioners of two or more affected jurisdictions may allow a person to consolidate several fleets that would otherwise be based in two or more jurisdictions.

Biodiesel - A renewable diesel fuel derived from the likes of soybean and other vegetable oils or ethanol that is intended for use in diesel engines.

Cancellation⁹ - Termination of a license by a licensing jurisdiction, at the request of a licensee or on its own initiative.

Commissioner¹⁰ - An official designated by each jurisdiction responsible for administering that jurisdiction's IFTA program.

Fleet¹¹ - One or more vehicles.

Gross Vehicle Weight Rating (GVWR)^a - The value specified by the manufacturer as the loaded weight of a single vehicle.

In-jurisdiction distance¹² - Total number of miles or kilometers operated by a licensee's qualified motor vehicles within a jurisdiction, including miles operated under a temporary IFTA permit. In-jurisdiction distance do not include miles/kilometers operated on a single trip permit exempted from fuel taxation by jurisdiction. Illinois does not exempt any miles from reporting requirements for IFTA.

Jurisdiction¹³ - A state of the United States of America, the District of Columbia, a province or territory of Canada, or a state of the United Mexican States.

Lessee¹⁴ - The party acquiring the use of equipment with or without a driver from another.

Lessor¹⁵ - The party granting the use of equipment with or without a driver from another.

Licensee¹⁶ - A person who holds a valid motor fuel use tax license issued by IDOR.

Member jurisdiction - A jurisdiction that is a member of the IFTA.

Motor fuels¹⁷ - All fuels placed in the fuel supply storage unit of qualified motor vehicles including alternative fuels such as pure methanol, ethanol, and other alcohols; blends of 85% or more of alcohol with gasoline; natural gas and liquid fuels produced from natural gas; propane; coal-derived liquid fuels; hydrogen; electricity; pure biodiesel (B100); fuels, other than alcohol, derived from biological materials; and P-Series fuels; or any other type of fuels or energy used to propel a qualified motor vehicle.

Person¹⁸ - as defined in the IFTA Articles of Agreement means an individual, corporation, partnership, association, trust or other entity. "Person" as defined in the Illinois' Motor Fuel Tax Law, means any natural individual, firm, trust, estate, partnership, association, joint stock company, joint adventure, corporation, limited liability company, or a receiver, trustee, guardian, or other representative appointed by order of any court, or any city, town, county or other political subdivision in this State. Whenever used in prescribing and imposing a fine or imprisonment or both, the term "person" as applied to partnerships and associations shall mean the partners or members thereof, as applied to limited liability companies the term "person" means managers, members, agents, or employees of the limited liability company, and as applied to corporations the term "person" shall mean the officers, agents, or employees thereof who are responsible for any violation of the Motor Fuel Tax Law.

Qualified motor vehicle¹⁹ - A motor vehicle used, designed, or maintained for transportation of persons or property and:

- Having two axles and a gross vehicle weight; or registered gross vehicle weight exceeding 26,000 pounds (11,797 kilograms); or
- Having three or more axles regardless of weight; or
- Is used in combination, when the weight of such combination exceeds 26,000 pounds (11,797 kilograms) gross vehicle or registered gross vehicle weight. A qualified motor vehicle does not include recreational vehicles.

Qualified motor vehicle exemptions - Qualified motor vehicle exemptions vary by jurisdiction. A list of exemptions by jurisdiction is maintained on the IFTA Inc website and can be found using the following link: [Exemptions](#). If exemptions are reported on an IFTA quarterly return, records must contain documentation to verify the exemptions.

Records Review^b - An evaluation of a Licensee's distance and fuel accounting system and internal controls to assess the Licensee's compliance with the requirements of the Agreement. A Records Review does not result in tax assessment.

Recreational vehicle²⁰ - A recreational vehicle means vehicles, such as motor homes, pickup trucks with attached campers, and buses, when used exclusively for personal pleasure by an individual. To qualify as a recreational vehicle, the vehicle shall not be used in connection with any business endeavor.

Reporting period²¹ - A quarterly tax reporting period, which means a period of time consistent with the calendar quarterly periods of

- January 1 – March 31
- April 1 – June 30
- July 1 – September 30
- October 1 – December 31

Revocation²² - The withdrawal of a license and privileges by the licensing jurisdiction.

Single-trip permit²³ - A permit that authorizes temporary operation of a commercial motor vehicle in Illinois in the course of interstate traffic by a motor carrier not holding a valid motor fuel use tax license under IFTA. You may purchase a single trip permit for each jurisdiction through which you intend to travel. Single trip permits allow you to travel into the State of Illinois, through the State of Illinois, or from a point on the border of this State to a point within and return to the border. A single trip permit shall be valid for a period of 96 hours. Contact a Single Trip Permit provider to obtain a single trip permit. Single Trip Permit Service Providers can **file and pay** electronically.

Suspended²⁴ - Temporary removal of privileges granted to the licensee by the licensing jurisdiction.

Temporary Decal Permit^c - A permit issued by the base jurisdiction to be carried in a qualified motor vehicle in lieu of displaying the permanent annual decals. A temporary decal permit is valid for a period of 30 days to give the carrier adequate time to affix the annual permanent decals. Temporary decal permits are only available when purchasing additional or replacement decals by the use of MFUT-12 applications.

Total distance²⁵ - All miles traveled during the reporting period by a licensee's fleet, regardless of whether the jurisdiction considers the miles to be taxable or nontaxable.

USDOT Number²⁶ - A number issued by the Federal Motor Carrier Safety Administration (FMCSA) used to collect and monitor a company's safety management practices and controls.

Weight²⁷ - The maximum weight of a loaded vehicle or combination of vehicles during the registration period.

Leasing

Lease agreements

If, as a carrier, you are a lessee of qualified motor vehicles, unless otherwise provided below, you are subject to the same motor fuel use tax requirements as qualified motor vehicle owners.

The following requirements apply to lessors, lessees, independent contractors, and household goods agents:

Rental/Leasing²⁸

- Short Term Leases (29 days or less). In the case of a short-term motor vehicle rental, by a lessor regularly engaged in the business of leasing, or renting motor vehicles without drivers, for compensation to licensees or other lessees of 29 days or less, the lessor will report and pay motor fuel use tax unless the following two conditions are met:
 - the lessor has a written rental contract that designates the lessee as the party responsible for reporting and paying motor fuel use tax; and
 - the lessor has a copy of the lessee's motor fuel use tax license, which is valid for the term of the rental.
- Long Term Leases (30 days or more). A lessor regularly engaged in the business of leasing or renting motor vehicles without drivers for compensation to licensees or other lessees may be deemed to be the licensee, and the lessor may be issued a license if an application has been properly filed and approved by the base jurisdiction.

Household Goods Carriers²⁹

- When a household goods carrier leases qualified motor vehicles from independent contractors, agents, or service representatives under intermittent leases, the party liable for motor fuel use tax is
 - the lessee (carrier) when the qualified motor vehicle is being operated under the lessee's jurisdictional operating authority. The base jurisdiction is the lessee's base jurisdiction regardless of the jurisdiction in which the qualified motor vehicle is registered.
 - the lessor (independent contractor, agent, or service representative) when the qualified motor vehicle is being operated under the lessor's jurisdictional operating authority. The base jurisdiction is the lessor's base jurisdiction regardless of the jurisdiction in which the qualified motor vehicle is registered.

Independent Contractors³⁰

- Short Term Leases (29 days or less). In the case of a carrier leasing qualified motor vehicles from independent contractors under short term leases of (29 days or less), the trip lessor (independent contractor) will report and pay all fuel taxes.
- Long Term Leases (30 days or more). In the case of a carrier leasing qualified motor vehicles from independent contractors under long term leases (30 days or more), the lessor (independent contractor) and lessee (carrier) will be given the option of designating which party will report and pay fuel use tax. In the absence of a written agreement or contract, or if the document is silent regarding responsibility for reporting and paying fuel use tax, the lessee (carrier) will be responsible for reporting and paying fuel use tax. If the lessee (carrier), through a written agreement or contract, assumes responsibility for reporting and paying fuel use taxes, the base jurisdiction shall be the base jurisdiction of the lessee, regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor (independent contractor).

Note: IDOR only accepts a leases that also meet the requirements of the Federal Motor Carrier Safety Administration's (FMCSA) regulation 49 CFR 376. In summary, Part 376 mandates that all equipment leases between motor carriers and owners of the equipment must be in writing, signed by both parties, state the duration, and explicitly define control, possession, use of equipment, compensation, payment period, and other responsibilities.

Licensing Procedures

License Application Procedures

To register for an IFTA license and decals, you must electronically submit Form MFUT-12 using MyTax Illinois at mytax.illinois.gov. **Paper applications will not be accepted.**

All sections of the application must be completed, including the Social Security Numbers of the owners, partners, LLC members or managing members, or corporate officers. An owner, partner, or authorized corporate officer identified on the MFUT-12 who has control of, supervision of, or responsibility for filing returns and making tax payments must "electronically sign" the application.³¹ A tax reporting service or permitting agent may electronically file your Form MFUT-12 on your behalf **as long as an owner, partner, LLC members or managing members, or authorized corporate officer who is identified on the MFUT-12 has provided a [Form IL-2848](#), Power of Attorney, and a user logon for the account(s).**

An IFTA license and decals will not be issued to you if:³²

- Your application contains misrepresentations, misstatements, or omissions of required information.
- You currently have an active IFTA license in another jurisdiction.
- You do not file a return; do not pay the tax, penalty, or interest for a filed return; or do not pay any final assessment of tax, penalty, or interest as required by the Motor Fuel Tax Law or any other tax Act administered by IDOR.
- Your license in any IFTA jurisdiction has been suspended, revoked, or cancelled.
- If you are required to submit a bond and we have not received your bond.
- You have an outstanding motor fuel violation from Illinois that has not been paid.

- You do not leave the confines of the borders of Illinois and have reported zero distance (no operations) or “Illinois only” distance for 3 or more consecutive quarters.

IDOR will not mail an Illinois IFTA license and decals to a P.O. Box, to a UPS Store or similar outlet, or to another mail-forwarding type service provider (*i.e.*, “virtual office”). You must provide a physical address in Illinois that establishes the permanency of your business or residence. If you are an original applicant or are changing your address, you must submit three forms of address verification.

Items that may be used to verify address are:

Category 1: One of the following:

- Valid Driver’s License or Real ID with Illinois address (for individual or single-member LLC)
- Current Property Tax Receipt
- Property Lease/Rental agreement
- Property Deed of Title
- Current Homeowner’s/Renter’s Insurance Policy, showing the address of the physical location in Illinois as insured property
- Mortgage statement showing the address of the physical location in Illinois as subject property
- Utility bill for gas, electricity, water, or internet services at the physical location in Illinois showing the address (must not be older than three months)

Category 2: Two of the following (must not be older than three months):

- Phone bill: cell phone or landline
- Bank statement with the date of issue and the name of the account
- USPS change of address verification/acceptance letter
- Billing invoices
- Current Illinois Vehicle Registration
- Current vehicle insurance
- Credit card statement
- Official mail received from a Federal, State, or Local Government agency

Unacceptable forms of verification include:

- Old statements (over three months old)
- State ID
- Bank reference

Attention: All documentation will be reviewed for accuracy. If documentation is deemed to be altered, it will not be accepted, and further documentation will be required.

Certification

To submit an application for an IFTA license, the applicant must certify with an electronic signature that the applicant agrees to the following terms and conditions:³³

- Applicant agrees to comply with tax reporting, payment, recordkeeping, and license display requirements as specified in the International Fuel Tax Agreement and the Motor Fuel Tax Law.
- Applicant agrees that the State of Illinois may withhold any refunds if the applicant is delinquent on payment of fuel use taxes due to any member jurisdiction.
- Failure to comply with the provisions of the IFTA Agreement shall be grounds for revocation of license in all member jurisdictions.
- To the best of the applicant’s knowledge, the information provided in the application is true, accurate, and complete and any falsification subjects the applicant to appropriate civil and/or criminal sanction of the base jurisdiction.

MyTax Illinois will not allow you to submit your application unless you fill out your Form MFUT-12 completely and include the electronic payment.

Bonding³⁴

If you are a first-time applicant, IDOR does not require you to post a bond. IDOR may require you to post a bond for just cause (*e.g.*, when you do not file your reports on time, do not pay the proper tax, or have submitted twice an electronic payment that has failed, when an audit indicates problems that warrant bonding). If you are required to post a bond, you must provide an insurance bond or a letter of credit. Your bond will remain in effect until released by IDOR. Bond forms ([Form Reg-4-A](#), Financial Responsibility Bond, or [Form Reg-4-D](#), Financial Responsibility Bond) and instructions are available at tax.illinois.gov. For questions regarding bonds and bond forms, contact IDOR’s Central Registration Division by phone at 217-558-7425 or email at REV.REGBOND@illinois.gov.

Credentials

License³⁵

You will be issued one IFTA license. Your license is valid from the effective date through December 31 of each calendar year. Each qualified vehicle in your fleet must carry the original IFTA license, a legible photocopy of the license, or a legible electronic image of the license. If a commercial motor vehicle is found to be operating in Illinois without a valid motor fuel use tax license, properly displayed decals, or a valid single-trip permit, the person required to obtain such credential under IFTA is subject to a minimum civil penalty of \$1,000 for a first offense and a minimum of \$2,000 for each subsequent offense, as provided by Section 13a.6(b) of the Motor Fuel Tax Law. If a commercial motor vehicle is found operating in Illinois without displaying decals or carrying a valid motor fuel use tax license or a single trip permit, the operator is guilty of a petty offense and is subject to a minimum of \$75 fine for the first offense and \$150 fine for each subsequent occurrence pursuant to Section 13a.6(a) of the Motor Fuel Tax Law.³⁶ You may also be subject to penalties in other jurisdictions if you are found operating without proper credentials. If the original copy of the license is lost or destroyed, you can obtain a duplicate copy by accessing your IFTA account through MyTax Illinois and printing a new one.

Note: The IFTA licensee is responsible for displaying its IFTA license even if an accidental failure of electronic equipment used for displaying its IFTA license occurs during a roadside stop.

Decals³⁷

Licensee's base jurisdiction must issue two (one set) decals for each qualified motor vehicle in the licensee's fleet. Although IFTA decals are not vehicle specific, they are valid only for the vehicle in the licensee's fleet as assigned by the licensee. The transfer of decals from one vehicle to another vehicle or from one motor carrier to another motor carrier is prohibited. Licensees must preserve all fuel and distance records for all of the qualified motor vehicles displaying decals. To help you maintain a record of the decals issued to you, please refer to Form MFUT-77 available on IDOR's website.

Licensees who operate qualified motor vehicles that are not part of their IRP account may be required to submit proof of registration and, if applicable, proof of lease agreements to validate the issuance of decals for these vehicles.

Licenses and decals are not available in the Willard Ice Building lobby. You must order IFTA licenses and decals through your MyTax Illinois account. IDOR will mail your license and decals to your verified, physical address in Illinois. The application approval or denial process usually takes a few days. When ordering decals for your qualified motor vehicles, we suggest you order an extra set or two of decals at that time. By doing so, you will have a set ready to affix if you add an additional qualified motor vehicle to your fleet. Typically, you will be able to view the IFTA license or a denial letter within a week by accessing your IFTA account through MyTax Illinois. The physical copy will be mailed, but delivery times vary. Processing times may be longer during annual renewal season.

To request decals, you must electronically submit Form MFUT-12 and pay the \$3.75-per-set decal fee through your MyTax Illinois account. **You must make your payment electronically.** IDOR will **not** accept a paper check.

Your decal sets will be serialized and assigned to you, the licensee. Using Form MFUT-77, or a similar spreadsheet, you should record the date, decal serial number, information for the vehicle to which the decal is assigned, owner/operator information, and any pertinent comments for every decal set issued to you. Your records should also document all unused decals and previously assigned decals no longer in your service. IDOR may request decal assignment information when reviewing applications for decals. You must display on the exterior portion of the cab of each qualified motor vehicle one set of valid decals — one decal on each side in such a manner that it is clearly visible by law enforcement personnel.

Note: Do not display decals on windshields, side vent windows, mirrors, tanks, or trailers. You must also remove any expired decals. If you are a transporter, manufacturer, dealer, or carrier conducting drive-away operations, the decals do not have to be permanently affixed to the vehicle but must be displayed on both sides of the cab.

Decals are valid from January 1st through December 31st. You may begin displaying your decals on November 1 of the year preceding the year for which the decal set was issued. If you choose to display renewal decals prior to January 1, be sure to keep the current year license in the qualified vehicle. If you do not display valid decals in the required locations, you may be issued a citation by law enforcement officials. In addition, the vehicle operator may be required to purchase a single-trip permit.

You may electronically purchase additional decals throughout the license year at a cost of \$3.75 per set. IDOR may request justification for decal orders that appear to be excessive and for the quantity of decals requested (e.g., internal decal assignment controls or a written explanation).

If decals are destroyed, damaged, or stolen, you may purchase replacement decal sets at a cost of \$2 per set by electronically submitting Form MFUT-12-R, IFTA Replacement Decal Order. Replacement decals cannot be purchased for traded or new motor vehicles added to the fleet. A new IFTA decal must be affixed.

Licensees who include fuel purchases and travel by qualified motor vehicles operated exclusively within a jurisdiction (*i.e.*, intrastate vehicles) must obtain IFTA decals for the intrastate vehicles. Once you affix decals, you must continue to report the intrastate vehicle until such time as you cancel the decals, or they expire. **IMPORTANT:** You are not in compliance until your current, valid IFTA decals are properly attached to your vehicle and a copy of your current, valid IFTA license is in your cab.

Single-trip permit³⁸

When you purchase a single-trip permit (STP), you may travel into or through Illinois for a 96-hour period without being licensed for the motor fuel use tax, without having to affix a set of motor fuel use tax decals to your truck, and without needing to electronically file Form MFUT-15 with IDOR. The cost of an STP is \$40. STPs are available through most wire services for an additional fee.

Annual Renewal³⁹

The Illinois IFTA renewal period runs from October 1 to December 31. You must electronically renew your IFTA license and decals annually by December 31. If your address has changed in the past year, you can edit the address field on the renewal application. When changing an address, you must submit three forms of address verification as outlined in the Licensing Procedures section of this manual.

If you fail to renew your IFTA License by December 31, your current IFTA License will be expired, and the status will show as "Suspended" in law enforcement databases. **IMPORTANT:** If you do not intend to renew your IFTA license and decals for next year, you must file your fourth quarter IFTA return (due January 31) and indicate that you are cancelling your IFTA account.

IDOR may deny your application if:

- you have not filed a return; paid the tax, penalty, or interest for a filed return; or paid any final assessment of tax, penalty, or interest as required by the Motor Fuel Tax Law or any other tax Act administered by IDOR;
- you do not have a valid USDOT number or active Illinois IRP number;
- you have not provided a verified physical address in Illinois that establishes the permanency of your business or residence;
- you have had your IFTA license revoked;
- you have an outstanding motor fuel violation from Illinois that has not been paid; or
- You do not leave the confines of the borders of Illinois and have reported zero distance (no operations) or "Illinois only" distance for 3 or more consecutive quarters.

If required, a bond must be posted before your license can be renewed. You will also be required to pay all outstanding liabilities and file all returns due prior to having your license renewed.

If you will be using a tax reporting service to file your taxes, [Form IL-2848](#), Power of Attorney, must be on record with IDOR and submitted annually at the same time as your electronically submitted Form MFUT-12. Form IL-2848 can be downloaded, completed, and then emailed to Rev.POA@Illinois.gov.

Note: You may display your decals for next year beginning November 1 of this year.

Grace Period⁴⁰

For those carriers who have submitted their renewal applications prior to January 1, IFTA provides a grace period to allow you to receive your decals and affix them to your vehicles. **The grace period is not an extension for you to submit your renewal application.** Once your IFTA license is renewed and you receive your new decals, you must affix your decals to all qualified motor vehicles no later than the last day of February. To operate in IFTA jurisdictions during this grace period, you must display one of the following:

- valid current year motor fuel use tax credentials from the IFTA jurisdiction in which you are operating;
- valid previous year motor fuel use tax credentials from the IFTA jurisdiction in which you are operating; or
- a valid single-trip permit from the IFTA jurisdiction in which you are operating.

IMPORTANT: Your current year IFTA license expires December 31. To take advantage of the decal display grace period, you must have your renewal application (Form MFUT-12) electronically submitted no later than December 31.

NOTE: If you are operating on previous year decals during the grace period and have not submitted your renewal application by December 31, you are operating without IFTA authority. You will be subject to applicable fees, penalties, and assessments.

License Status

Active

An active license is one that is valid and has been issued by any IFTA jurisdiction; your account remains current, and you are in compliance with the Illinois IFTA program.

Canceled⁴¹

A base jurisdiction may, at the request of a licensee or on its own initiative, cancel a license if the licensee has complied with all applicable provisions of the IFTA Agreement, including the satisfaction of all motor fuel use tax obligations for the license period. Upon cancellation, the licensee must destroy the original IFTA license, all license copies, and all decals.

You must cancel your IFTA license if you have gone out of business, but you must first satisfy all reporting requirements and tax liabilities. To cancel your IFTA license, you must file your final quarterly Form MFUT-15 through your IFTA Returns account on MyTax Illinois. Mark the Cancel Fuel License box in Step 1 on your return and enter the cancellation date. You must enter a cancellation date that falls within the quarter of the return you are filing.

Once your license has been cancelled, you must destroy all decals as well as the original license and all copies of the license. Any IFTA jurisdiction may conduct a final audit once your license has been cancelled.

Note: Even though you cancel your license, you are still obligated to keep all records for a period of four years from the due date of your final Form MFUT-15 or the date filed, whichever is later.

Suspended⁴²

If a license has not submitted the renewal application before its IFTA license and decals expired on December 31, the licensee's IFTA account will be suspended and the licensee will not be eligible for the grace period from January 1 through the last day of February. You cannot legally operate your qualified motor vehicles on a suspended IFTA license.

Revoked⁴³

A revoked account is one that failed to remain in compliance with the Illinois IFTA program. IDOR may revoke your IFTA license if you do not comply with all motor fuel use tax requirements. Noncompliance may include any of the following:

- not filing Form MFUT-15,
- not remitting all taxes due (including the reversal of an electronic payment),
- not filing or maintaining a bond when requested,
- making an electronic payment that is reversed for non-sufficient funds,
- improperly using IFTA decals, or
- refusing to allow a dyed diesel fuel inspection.

Reinstated⁴⁴

If revoked, IDOR may reinstate your IFTA license if the condition which caused revocation is remedied. You will be required to pay a reinstatement fee of \$100 and electronically file Form MFUT-12. You may also be required to post a bond, sufficient enough to satisfy any potential liabilities. IDOR will notify the Illinois State Police and all other IFTA-member jurisdictions when your license is reinstated.

You cannot legally operate your IFTA-qualified vehicles on a revoked IFTA license.

IDOR will notify the Illinois State Police and all other IFTA-member jurisdictions when your license has been revoked or suspended. Conducting operations on a revoked or suspended license will subject you to all civil and criminal penalties applicable to persons operating in Illinois without a valid license and decals.

Reporting Requirements

Quarterly returns⁴⁵

Illinois Motor Fuel Tax Law does not contain provisions for annual reporting of motor fuel use tax. You must electronically file a quarterly tax return with IDOR even if you had no operations during the quarter. **IDOR will not accept paper returns.**

Form MFUT-15 and any payment owed, is due by the last day of the month immediately following the close of the quarter for which it is filed. Form MFUT-15 is due on or before the following dates:

<u>Reporting quarter</u>	<u>Due date</u>
January - March	April 30
April - June	July 31
July - September	October 31
October - December	January 31

If the due date is a Saturday, Sunday, or legal state holiday, the next business day is the due date.

When completing Form MFUT-15, you will need the following information:

- Total distance travelled during the tax reporting period by qualified motor vehicles in the licensee's fleet, regardless of whether the miles or kilometers are taxable or nontaxable by a jurisdiction;
- Total volume of motor fuel used by the licensee in operation of qualified motor vehicles;
- In-jurisdiction miles or kilometers travelled by qualified motor vehicles within each member jurisdiction;
- Volume of taxable motor fuel consumed within each member jurisdiction; and
- Volume of tax-paid fuel purchased within each member jurisdiction.

Note that once you are issued a license and decals, you must file a return, regardless of whether your vehicle(s) left the state or operated at all during the quarter.

Penalty and interest provisions⁴⁶

If you do not file a tax return, file a late tax return, or do not pay all tax due, you will be charged penalty and interest.

The penalty is \$50 or 10 percent of the delinquent tax liability, whichever is greater. Effective July 1, 2013, interest shall be set at an annual rate of two percentage points above the underpayment rate established under Section 6621(a)(2) of the Internal Revenue Code, adjusted on an annual basis on January 1 of each year. **Interest shall accrue monthly at one-twelfth this annual rate.** MyTax Illinois calculates the correct interest rate as provided by IFTA, Inc.

Interest is computed on the tax due each member jurisdiction. Credit from one jurisdiction cannot be deducted in computing interest due another jurisdiction. IDOR does not have statutory authority to waive another jurisdiction's interest.

Cost of collection fee⁴⁷

You may be assessed a cost of collection fee if you receive a notice regarding a final liability or a penalty assessment and do not pay the amount you owe within 30 days of the date of the notice. If the unpaid amount is less than \$1,000, the fee is \$30. If the amount is \$1,000 or more, the fee is \$100.

Taxable fuels

All motor fuels are subject to tax in Illinois. Illinois has not established tax rates for electricity, hydrogen, or hythane as alternative motor fuels. Some jurisdictions have established tax rates and methods for filing some, or all, of these three alternative fuels. For specific filing instructions regarding one of the alternative fuels, refer to the tax rate matrix maintained on the **IFTA Inc** website, or contact the jurisdiction directly using the contact information found at www.iftach.org/carriers/ under the Carrier Information tab. Individual IFTA jurisdictions may define tax-exempt fuels in their jurisdiction. If a jurisdiction does not list a tax rate for a particular fuel, that fuel is not taxed.

Measurement conversions⁴⁸

Common conversion rates for the United States and Canada are:	1 liter	=	0.2642 gallon
	1 gallon	=	3.785 liters
	1 mile	=	1.6093 kilometers
	1 kilometer	=	0.62137 mile

Certain fuel types are to be sold and/or reported and taxed in converted quantities:

Liquefied natural gas (LNG)	Sold, reported, and taxed in diesel gallon equivalents (DGEs). One DGE = 6.06 pounds of LNG.
Compressed natural gas (CNG)	Reported and taxed in gasoline gallon equivalents (GGEs). One GGE = 5.66 pounds of CNG.
Liquefied petroleum gas (LPG)	Propane is reported and taxed in diesel gallon equivalents (DGEs). Conversion should be done on Form MFUT-15, Step 3, on the IL line with one DGE equal to 6.41 pounds of LPG. Consult IFTA, Inc.'s tax rate footnotes for conversion of entries for other jurisdictions.

Surcharge

Some jurisdictions have a surcharge that is not paid at the fuel pump. If you travel in a jurisdiction that imposes a surcharge, you will have two lines on Form MFUT-15 for that jurisdiction. Complete the first line as normal for the jurisdiction that has a surcharge. On the next line, select the jurisdiction and fuel type, and MyTax Illinois will calculate the surcharge for you.

Tax-exemptions

Some IFTA jurisdictions provide exemptions for miles, vehicles, and/or fuel. A list of exemptions by jurisdiction is maintained on the IFTA Inc website and can be found using the following link: [Exemptions](#). If exemptions are reported on an IFTA quarterly return, records must contain documentation to verify the exemptions.

Credit for tax-paid gallons⁴⁹

You may obtain credit for taxes paid on fuel that you purchased from an outside entity (e.g., service station) or withdrew from a tax-paid bulk fuel storage facility in a specified jurisdiction during the reporting period. To take the credit, you must maintain fuel receipt records and bulk fuel storage records as described in [P550 Fuel Records in the IFTA Procedures Manual](#).

To report tax-paid gallons on the IFTA Quarterly Return, sort and total the tax-paid fuel receipts by the jurisdiction in which they were purchased. Enter each jurisdiction's total on the specific jurisdiction line in the corresponding tax-paid gallons column.

Payments and refunds⁵⁰

All payments due must be paid electronically through MyTax Illinois. **Paper checks are not accepted.**

Any overpayment you generate in one jurisdiction will be applied to liabilities owed to another jurisdiction. A net refund will result only if your total tax-paid purchases exceed the total tax due.

If completion of your Form MFUT-15 results in a refund due, IDOR will process your refund once we determine that all tax liabilities, including any outstanding audit assessments, have been satisfied. If the refund due amount is \$25 or more, we will automatically issue you a refund. If the refund due amount is less than \$25, we will automatically credit the amount to your account. If the credit amount accumulates to \$25 or more, we will automatically issue you a refund.

You must send a separate claim for refund directly to each jurisdiction for fuel that you used in a nontaxable manner (e.g., nonhighway or off-road use).

Recordkeeping Requirements⁵¹

Distance records⁵²

You must maintain complete records of all distances traveled in the operation of qualified motor vehicles for which motor fuel use tax reporting is required.

Manual records⁵³

You may use an **individual vehicle mileage record (IVMR)**, required by the International Registration Plan, for recording vehicle distance information. Ensure to record the beginning and ending odometer readings.

You may also use a **trip report** which includes the following information on an individual vehicle basis:

- the beginning and ending dates of the trip to which the records pertain,
- the origin and destination of the trip (list city and state)
 - include multiple trips made to the same destination,
 - include any stops between origin and destination on a point-to-point basis,
- the routes of travel,
- the beginning and ending reading from the odometer, hubodometer, engine control module (ECM), or any similar device for the trip,
- the total distance of the trip,
- the distance traveled in each jurisdiction during the trip, and
- the vehicle identification number or vehicle unit number.

Form MFUT-76, Illinois Motor Fuel Use Tax Individual Trip Summary Report, available on IDOR's website, is a tool designed to help you maintain distance and fuel records for each qualified motor vehicle.

Electronic Records⁵⁴

Distance records produced by a vehicle tracking system that utilizes latitudes and longitudes, a record must be created and maintained at a minimum every 10 minutes when the vehicle's engine is on and contain the following data elements:

- the date and time of each system reading,
- the latitude and longitude to include a minimum of 4 decimal places (0.0001) of each system reading,
- the odometer reading from the engine control module (ECM) of each system reading. If no ECM odometer is available a beginning and ending dashboard odometer or hubodometer for the trip will be acceptable,
- the vehicle identification number or vehicle unit number.

This data must be accessible in an electronic spreadsheet format such as XLS, XLSX, CSV or delimited text file. Formats from a vehicle tracking system that provides a static image such as PDF, JPEG, PNG, or Word are not acceptable.

IMPORTANT: Please note the primary function of an electronic logging device (ELD) required by the Federal Motor Carrier Safety Administration (FMCSA) is for logging a driver's record of duty status, not for keeping records required by IFTA. Not all ELDs track or maintain fuel and distance records. Do not assume your ELD is able to produce the required records necessary to complete your quarterly tax filings. As an IFTA licensee, you are subject to IFTA's recordkeeping requirements and are responsible to support your tax return filings with distance and fuel records during an audit. You must keep all fuel and distance electronic data for each qualified motor vehicle for **FOUR YEARS**. That electronic data must be produced for an audit.

Fuel Records⁵⁵

You must maintain complete records of all fuel you purchased, received, and used in the operation of qualified motor vehicles for which motor fuel use tax reporting is required. You must separately account for bulk storage fuel purchases, bulk storage fuel withdrawals, and over-the-road (OTR) purchases. You must maintain individual totals for each fuel type.

Fuel Receipts – Tax-Paid Retail Purchases

To obtain credit for tax-paid retail purchases, you must keep the following records, with respect to each purchase:

- a receipt, invoice, or transaction listing from the seller,
- a credit-card receipt,
- a transaction listing generated by a third party, or
- an electronic or digital record of an original receipt or invoice.

Receipts that have been altered, indicate erasures, or illegible are not acceptable for tax-paid credits. The hand-written number of gallons and price per gallon on receipts will not be accepted.

For tax-paid credit, a valid receipt, invoice, or transaction listing must include, but is not limited to, the following:

- the date of the fuel purchase;
- name and address of the seller of the fuel (a vendor code, properly identified, is acceptable for this purpose);
- the quantity of fuel purchased;
- the type of fuel purchased;
- the price of the fuel per volume, or the total price of the fuel purchased;
- the identification of the qualified motor vehicle into which the fuel was placed; and
- the name of the purchaser of the fuel (where the qualified motor vehicle being fueled is subject to a lease, the name of either the lessor or lessee is acceptable for this purpose, provided a legal connection can be made between the purchaser named and the licensee).

Fuel Receipts – Tax-Paid Bulk Fuel Storage and Withdrawals

The licensee must maintain the following records for bulk fuel storage facilities:

- receipts for all deliveries
- quarterly inventory reconciliations for each tank
- the capacity of each tank
- bulk withdrawal records for every bulk tank at each location

For tax-paid credit for fuel withdrawn by the licensee from its bulk fuel storage facilities, licensees records must show the following:

- the purchase price of the fuel delivered into the bulk storage includes tax paid to the member jurisdiction where the bulk storage is located, or
- the licensee has paid fuel tax to the member jurisdiction where the bulk storage is located.

The licensee shall produce for audit records that contain the following elements for each withdrawal from its bulk storage facilities:

- the location of the bulk storage from which the withdrawal was made
- the date of the withdrawal
- the quantity of fuel withdrawn
- the type of fuel withdrawn
- the identification of the vehicle or equipment into which the fuel was placed

Decal Records⁵⁶

Licensee's base jurisdictions must issue one set of decals for each qualified motor vehicle in the licensee's fleet. Although IFTA decals are not vehicle specific, decals are valid only for the vehicle of the person to whom they are issued. The transfer of decals between qualified motor vehicles or from one motor carrier to another is prohibited. Licensees must preserve all fuel and distance records for all the qualified motor vehicles displaying decals. To help you maintain a record of the decals issued to you, please refer to Form MFUT-77 available on IDOR's website.

A Qualified Motor Vehicle means a motor vehicle used, designed, or maintained for transportation of persons or property and:

- Having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or
- Having three or more axles regardless of weight; or
- Is used in combination, when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle or registered gross vehicle weight. Qualified Motor Vehicle does not include recreational vehicles.

Under Illinois' Motor Fuel Tax Law, commercial motor vehicles are qualified motor vehicles and are defined in 35 ILCS 505/1.16 and 86 Ill. Adm. Code 500.100. For purposes of administration of the Motor Fuel Use Tax imposed by Section 13a of the Law, this term does not include motor vehicles operated by the State of Illinois or the United States, recreational vehicles, school buses and commercial motor vehicles operated solely within Illinois for which all motor fuel is purchased within this State.

Record Retention Period⁵⁷

You must maintain records, for a period of **FOUR YEARS** following the date the Form MFUT-15, IFTA Quarterly Return, was due or was filed whichever is later, to substantiate information reported on Form MFUT-15. If you do not comply with the recordkeeping requirements, we may revoke your IFTA license. As an IFTA licensee, you must make records available to any IFTA-member jurisdiction upon request. If you do not provide records upon demand for the purpose of audit, the auditor may use a standard of four miles per gallon and issue an assessment. You must maintain monthly, quarterly, and annual summaries of your distance and fuel records for each vehicle.

Audits

Requirements⁵⁸

The purpose of an IFTA audit is the verification of fuel and distance information reported on IFTA quarterly tax returns. IDOR will audit any Illinois-based IFTA licensees on behalf of all member jurisdictions, not only to substantiate information reported on tax returns, but also to provide accountability for all decals issued, both used and unused, for a period of **FOUR YEARS**. You must also provide all fuel and distance electronic data for each qualified motor vehicle, for a period of **FOUR YEARS**. Some ELDs only store records for a short period of time. It is your responsibility to gather this information for your records.

Notification of date⁵⁹

Prior to conducting an audit, you will receive a Notice of Audit Initiation letter to notify you that your Form MFUT-15 has been selected for audit. This notification letter will indicate the reporting periods covered by the audit as well as the date your audit may begin. The date your audit may begin will reflect the 30-day notification period required by IFTA, Inc. and the IFTA Audit Manual. The auditor will contact you within 15 days of the notification letter to discuss the target start date of your audit, general audit procedures, and records to be reviewed.

Note: Effective January 1, 2027, an audit may begin within the 30-day notification period if the licensee consents, if the licensee submits the records, or if a jurisdiction finds just cause.

Conferences⁶⁰

At the beginning of the audit, the auditor will conduct an in-person meeting or telephone conference with you to determine background information, reporting methods, and records to be reviewed. As the audit progresses, the auditor will discuss with you the sample periods, sampling techniques, and any problem areas. The auditor will also hold a closing conference with you to explain audit adjustments and future reporting practices.

Guidelines⁶¹

The following guidelines apply to each audit:

- In the absence of adequate records, the auditor may:
 - reduce the vehicle average fuel consumption factor by 20%
 - reduce vehicle MPG to 4.00 or KPL to 1.7
 - for jurisdictions that impose tax on the consumption of fuel by applying a tax rate to distance, increase only jurisdictional distance by 20%. The jurisdictional distance increase shall not affect total distance.
- The audit will be completed using the best information available.
- The auditor will disallow tax-paid fuel entries if the proper documentation is unavailable.
- The auditor will make all reasonable attempts to verify reported distance.

Results⁶²

The auditor will show any audit adjustment on an amended return covering the audit period and will also request payment of the liability, if any, from you.

Records Review^d

The intent of the Records Review program is to educate Licensees regarding IFTA requirements. A Records Review is not used to find noncompliant Licensees for audit. If non-compliant records are found the auditor will educate the licensee on record keeping and reporting methods and will instruct that licensee to file amended returns for previously filed returns. The purpose of performing a Records Review is to mitigate potential record keeping compliance issues.

The primary differences between an Audit and a Records Review are that a Records Review

- focuses only on an evaluation of internal controls and compliance of the distance and fuel reporting system using requirements found in A320, except A320.500 and A320.600 of the Audit Manual;
- may be limited in scope to less than a full Reporting Period;
- may be conducted before the first renewal;
- will be part of an overall education plan on educating the Licensee of IFTA record-keeping requirements as set forth in the base jurisdiction's procedures;
- is not required to compare records to a quarterly tax return to determine adjustments; and
- cannot result in a tax assessment.

Protest Procedures

Request audit by other IFTA jurisdictions⁶³

If you disagree with IDOR's audit findings, you may request either all or some of the IFTA jurisdictions to audit your records. Any jurisdiction that has been requested to audit your records may accept or reject your request. A jurisdiction that accepts your request may audit only its portion of your operations. You must make records available to the jurisdiction at either the jurisdiction's office, a designated place requested by the jurisdiction, or your place of business. If your place of business is selected, you must pay reasonable per diem and travel expenses.

IDOR will send our audit reports to all other IFTA-member jurisdictions. Any member jurisdiction may reexamine our audit findings and may, at its own expense, re-audit your data after notifying your base jurisdiction and you of reasonable cause for the re-audit.

Informal Conference Board review

You may request that the Informal Conference Board (ICB) review the proposed audit liability, claim reduction, or claim denial prior to issuance of the audit liability, claim denial, or claim reduction, in accordance with regulations at 86 Ill. Adm. Code Part 215.

30-day protest period⁶⁴

You may protest IDOR's actions or findings arising from audit by submitting a written request for a hearing within 30 days after notification of the license denial or revocation, or notification of tax liability, denial of claim or penalty assessment. If the hearing is not requested within 30 days, IDOR's action becomes final.

Note: Notices of additional tax due or admitted liabilities, are not protestable. Abatement of penalties based upon reasonable cause is governed by Section 3-8 of the Uniform Penalty and Interest Act [35 ILCS 735/3-8].

Mail your written protest requesting a hearing to:

BUREAU OF AUDITS TECHNICAL REVIEW SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19012
SPRINGFIELD IL 62794-9012

If the amount in controversy is \$15,000 or more, the protest should be filed with the Illinois Independent Tax Tribunal (see below).

Administrative Hearing⁶⁵

If the tax amount in controversy is less than \$15,000, the Office of Administrative Hearings (OAH) will schedule a hearing, provided that you have timely requested the hearing. The OAH will send you written notice of the date, time, and place of the hearing at least 14 days prior to the hearing date. At the hearing, you may represent yourself or have a person licensed to practice law as an attorney by, and is in good standing before, the Supreme Court of Illinois. A corporation may be represented by an officer or employee only when the contested liability does not exceed \$2,500, exclusive of penalty and interest. Persons may not act in any representative capacity unless a properly executed power of attorney has been filed with the OAH. You or your attorney may produce witnesses, documents, or other pertinent materials at the hearing to substantiate your protest. The OAH will notify you or your attorney in writing of the hearing results.

IDOR will participate in the hearing on behalf of all member jurisdictions. For more information regarding administrative hearings, see 86 Ill. Adm. Code Part 200, "Practice and Procedure for Hearings before the Illinois Department of Revenue."

Illinois Independent Tax Tribunal

If you disagree with IDOR's audit findings, and the amount in controversy exceeds \$15,000, the protest should be filed with the Illinois Independent Tax Tribunal in the form of a petition in accordance with the Tribunal's rules of practice and procedure. See 35 ILCS 1010/1-1, et seq.

Circuit Court

If you are not satisfied with the results of the administrative hearing, you may seek a review of the hearing decision in Circuit Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101, et seq.).

If you disagree with our determination that monies are due, you may bypass the administrative hearing process by paying the monies under protest and seeking review of our determination in circuit court under the provisions of the State Officers and Employees Money Disposition Act (30 ILCS 230/1, et seq.).

Appellate Court⁶⁶

Decisions of the Illinois Independent Tax Tribunal must be appealed directly to the Illinois Appellate Court.

Violations

Traffic offenses⁶⁷

Failure to display motor fuel use tax license

You may be asked by a law enforcement officer or an agent of IDOR to show your license for inspection. If you do not provide the original valid license or copy of the valid license (or an electronic image of that license) to the officer or agent, you will be subject to a traffic citation for failing to display a motor fuel use tax license.

Failure to display motor fuel use tax decals

On each qualified motor vehicle, you must display two valid motor fuel use tax decals, one properly affixed on each external side of the vehicle. If you do not display two valid decals, you will be subject to a traffic citation for operating without displaying motor fuel use tax decals.

Failure to display motor fuel use tax single-trip permit

If you are the driver of any qualified motor vehicle and do not possess a valid motor fuel use tax license nor display valid decals, you must have a valid single-trip permit for interstate motor fuel use tax.

If you do not provide a valid single-trip permit for inspection by a law enforcement official, you will be subject to a traffic citation for operating a qualified motor vehicle without displaying a single-trip permit.

Operating with a revoked motor fuel use tax license

You must not operate a qualified motor vehicle in any jurisdiction with a revoked motor fuel use tax license

If a qualified motor vehicle is operated in Illinois with a revoked motor fuel use tax license, the vehicle will be placed out of service. The vehicle cannot be operated in Illinois until the motor fuel use tax license is reinstated.

NOTE: If any of the traffic offenses listed in this section occur, the operator is guilty of a petty offense and must pay a minimum penalty of \$75. For each subsequent occurrence, the operator must pay a minimum penalty of \$150.

Civil penalty⁶⁸

If a qualified motor vehicle is found to be operating in Illinois without a valid

- motor fuel use tax license and set of decals,
- single trip permit, or
- 30-day IFTA temporary permit,

then the person is required to obtain a license or permit under Section 13a.4 or Section 13a.5 of the Motor Fuel Tax Law (35 ILCS 505/13a.4, 505/13a.5) and must pay a minimum \$1,000 as a penalty. For each subsequent occurrence, the person must pay a minimum of \$2,000 as a penalty.

Criminal offenses⁶⁹

As a motor carrier licensed for motor fuel use tax in Illinois, it is your responsibility to ensure that all tax returns are correctly reported, filed on time, and paid in full when due. The following actions are all criminal offenses in Illinois:

- operating without a valid motor fuel use tax license
- failing to file a quarterly motor fuel use tax return,
- failing to make payment of motor fuel use taxes due,
- filing a false quarterly motor fuel use tax return,
- filing a false motor fuel use tax application or decal order form,
- failing to keep books and records, and
- refusing upon demand to submit for inspection and examination the required books and records.

Dyed diesel⁷⁰

It is illegal to use dyed diesel fuel to power your licensed motor vehicle on the highways of Illinois. Any person who knowingly possesses dyed diesel fuel for highway use is guilty of a Class A misdemeanor. Each subsequent offense is a Class 4 felony. If a licensed motor vehicle is found to have dyed diesel fuel within the ordinary fuel tanks attached to the motor vehicle, the operator shall pay a penalty of \$1,000. For a second or subsequent occurrence the penalty is \$5,000.

Any person aggrieved by any action of IDOR under item 35 ILCS 505/15(15), may protest the action by making a written request for a hearing within 60 days of the original action. If the hearing is not requested in writing within 60 days, the original action is final.

Diesel fuel is considered dyed if any amount of dye is present. Do not

- blend tax-paid diesel fuel with tax-free dyed diesel in the ordinary fuel tank of your diesel-powered licensed motor vehicle, or
- blend transmission fluid and/or additives that contain the dye Solvent Red 164 with tax-paid diesel fuel to power your diesel-powered licensed motor vehicle.

In our efforts to enforce this law, an agent of IDOR may ask to inspect your fuel tanks for any presence of dye. Persons refusing to allow an inspection shall pay a \$1,000 penalty for each refusal. Any license or permit issued under the Motor Fuel Tax Law may be revoked for refusing to allow an inspection. ⁷¹

Where to Get Information

International Fuel Tax Association, Inc.

Visit the International Fuel Tax Association's (IFTA Incorporated) website at www.iftach.org to access the monthly newsletter, current and previous quarters' tax rates, [IFTA Articles of Agreement](#), [IFTA Procedures Manual](#), and other information.

Illinois Department of Revenue

Important updates and general information are available on our website at tax.illinois.gov. Information and forms for other taxes (e.g., income tax, sales tax, etc.) are also available.

How to Contact IDOR

Illinois Department of Revenue

To better service any inquiries you have regarding the Illinois Motor Fuel Use Tax or your account, use the contact information listed below.

Motor Fuel Use Tax

217-785-1397

Rev.IFTA@illinois.gov

Report violations or misuse of motor fuel use tax license, decals, or single-trip permits

BUREAU OF CRIMINAL INVESTIGATIONS

ILLINOIS DEPARTMENT OF REVENUE

555 W MONROE ST

CHICAGO IL 60661

312-814-1750 or 800-CHEAT-11 (800-243-2811)

How to Contact Other Illinois State Agencies

Other Illinois agencies

Below is a list of other Illinois state agencies you may need to contact regarding your trucking or transportation operations.

Travel authority

TRANSPORTATION DIVISION

IL COMMERCE COMMISSION

527 EAST CAPITOL AVENUE

SPRINGFIELD IL 62794-9280

217-782-4654 (Press "7")

www.icc.illinois.gov/transportation

Vehicle licensing and registration or International Registration Plan (IRP)

COMMERCIAL AND FARM TRUCK SERV

IL SECRETARY OF STATE

2701 SOUTH DIRKSEN PARKWAY

SPRINGFIELD IL 62723

217-785-1800

<https://www.ilsos.gov/departments/vehicles/cft/home.html>

Oversize and overweight permits or designated truck route maps

IL DEPT OF TRANSPORTATION

2300 SOUTH DIRKSEN PARKWAY

SPRINGFIELD IL 62764

217-785-1477

800-252-8636

<https://idot.illinois.gov/doing-business/permits/oversize-and-overweight-permits.html>

State police commercial vehicle enforcement

COMMERCIAL VEHICLE ENFORCEMENT

IL STATE POLICE

801 S. SEVENTH ST FL 003 SUITE 300 NORTH

SPRINGFIELD IL 62703

217-782-6267

<https://isp.illinois.gov/>

Road condition information

ILLINOIS DEPARTMENT OF TRANSPORTATION

To view various interactive maps for road and traffic conditions, visit: www.gettingaroundillinois.com

To report potholes and other unsafe road conditions or hazards, call: **800-452-IDOT (4368)**

How to Contact Other IFTA Jurisdictions

Contact information for other IFTA jurisdictions can be found at www.iftach.org/carriers/ under the Carrier Information tab.

Exhibit - Guide to Maintaining Your MyTax Illinois IFTA Account

As an IFTA-qualified motor carrier, you are required to file and pay electronically using MyTax Illinois at mytax.illinois.gov.

MyTax Illinois is a free electronic filing and account maintenance system, available 24 hours a day, wherever you have an internet connection. MyTax Illinois allows you to register your IFTA accounts, file and pay your IFTA returns, and maintain your IFTA accounts, as well as other Illinois tax accounts.

Prior to accessing your accounts in MyTax Illinois, you must have previously submitted Form MFUT-12, and had active IFTA accounts in the past, or you can create the accounts by navigating to the IFTA box to complete and submit an original Form MFUT-12.

If this is the first time accessing your accounts in MyTax Illinois using a login, click the "Sign Up" button to create your user account and select your username and password. After submitting your sign-up request, you will receive an email from MyTax Illinois that contains an authorization code to confirm your new login. You must enter your username, password, and authorization code to login to your MyTax Illinois account for the first time. After the initial login, you will only need your username and password to login. Contact our Central Registration Division at 217-785-3707 or by email at rev.mytaxhelp@illinois.gov for information or assistance with registering your business.

MyTax Illinois uses two-step verification to confirm that only authorized users are accessing taxpayer accounts. Two-step verification requires a user to enter a security code during the logon process. The security code is a security enhancement to help protect your account. When you first set up two-step verification, you can choose to receive this code by email to an address you provide or by using an authenticator app. A new code will be provided to you by the method you select each time you log in to MyTax Illinois. This two-step verification ensures that only one user will have access to a username and password. Once you have established your IFTA profile on MyTax Illinois and login to the MyTax Illinois account maintenance system, you will see that you have two IFTA Accounts: your IFTA Application account and your IFTA Returns Account.

Your **IFTA Application account** is used to submit the MFUT-12 application for an IFTA license and decals. This includes orders and payments for additional and replacement decals. You will also use this account to file your annual renewal application. Reinstatement fees on revoked accounts are also made in the Application account.

After you complete your MFUT-12 application and order your decals, you must click the "Submit" button in order for IDOR to receive it. When you submit an application, you will receive one confirmation number for the application and payment. Every time you submit an application or payment, you will receive a confirmation number that is date and time stamped. You should print these confirmation numbers for your records.

Your **IFTA Returns account** is used to submit your MFUT-15 amended returns, and payments for quarterly liability.

Quarterly Returns

You will be able to file a quarterly tax return approximately 15 days before the quarter ends. Returns are due 30 days after the quarter ends. You will receive two different confirmation numbers when you file and pay Form MFUT-15. One is for the return being successfully submitted, and the other is for the payment being successfully submitted. Every time you submit a return or payment, you will receive a confirmation number that is date and time stamped. You should print these confirmation numbers for your records.

Tax Rates

The quarterly tax rates are loaded into MyTax Illinois and will automatically populate when you choose the jurisdictions you travelled in and the type of fuel you used. From time to time, jurisdictions will have split rates for a quarter. You must determine which miles and fuel purchases occurred under each rate. If you have operations during the period for both rates you must enter the jurisdiction twice in Step 3 and choose the appropriate tax rate. You can identify the appropriate tax rate by using the drop-down choice in the tax rate box (Column K) for the split rate jurisdictions. The tax rates are posted on the International Fuel Tax Association's website at www.iftach.org around the end of each quarter.

Surcharges

Some jurisdictions have a surcharge tax rate in addition to their quarterly rate. Jurisdictions with surcharges require two entry lines. After you enter the miles and gallons for that jurisdiction, you must enter the jurisdiction and fuel type on the jurisdiction row that follows. MyTax Illinois will automatically calculate the rest of the surcharge row.

Amended Returns

If you need to amend a filed return, go to the original return, and click on the “Amend” button to unlock the return. Make the necessary changes and submit the request. Please note that interest computed in MyTax Illinois may not be accurate on an amended return because it does not take into account what was originally submitted. It’s best to check one or two business days after submitting the amended return to view the correct interest and balance due. You will receive two different confirmation numbers when you file and pay an amended MFUT-15. One is for the return being successfully submitted, and the other is for the payment being successfully submitted.

Important Reminders:

- “Saved” applications and returns are not transmitted to IDOR. Always make sure you “submit” your application and returns so they can be processed. Once submitted, you will receive a confirmation number. The confirmation screen will indicate, “You have successfully submitted your return request.”
- It can take up to five business days for payments to process and post on your MyTax Illinois account. It is always a good idea to sign into your MyTax Illinois account after you submit your return or application to be sure it has processed, and the amount of your payment was enough to cover the balance due.
- You must maintain a current email address on your web profile in order to receive important filing notices and reminders from IDOR. If you are not receiving an email reminding you to file your quarterly return, please check and update the email address by selecting Logon – Settings and then Logon – Edit in your MyTax Illinois account.
- You are responsible for maintaining current information on your web profile. To learn how to grant others access to your MyTax Illinois account or how to change a primary user, visit MyTax Illinois and look for the link “MyTax User Management.”

For technical assistance with a MyTax Illinois login, call **217-785-3707**. For IFTA-specific questions, call **217-785-1397** weekdays between the hours of 8:00 a.m. and 4:00 p.m.

Citations

- 1 IFTA Articles of Agreement, Art II, sec. R242 and Art III, sec. R305.
- 2 IFTA Articles of Agreement, Art. II, sec. R245 and Art. III, sec R305.
- 3 IFTA Articles of Agreement, Art. VI, sec. R625.
- 4 IFTA Articles of Agreement, Art. II, sec. R245.
- 5 20 ILCS 2520/1 et seq.
- 6 IFTA Articles of Agreement, Art II, sec. R206.
- 7 IFTA Articles of Agreement, Art II, sec. R209.
- 8 IFTA Articles of Agreement, Art II, sec. R212.
- 9 IFTA Articles of Agreement, Art II, sec. R215, Art IV, sec. R410.
- 10 IFTA Articles of Agreement, Art II, sec. R218.
- 11 IFTA Articles of Agreement, Art II, sec. R221.
- 12 IFTA Articles of Agreement, Art II, sec. R224.
- 13 IFTA Articles of Agreement, Art II, sec. R227; 86 Ill. Adm. Code 500.100.
- 14 IFTA Articles of Agreement, Art II, sec. R230.
- 15 IFTA Articles of Agreement, Art II, sec. R233.
- 16 IFTA Articles of Agreement, Art II, sec. R236.
- 17 IFTA Articles of Agreement, Art II, sec. R239.
- 18 IFTA Articles of Agreement, Art II, sec. R242; 35 ILCS 505/1.11.
- 19 IFTA Articles of Agreement, Art. II, sec. R245.
- 20 IFTA Articles of Agreement, Art. II, sec. R249.
- 21 IFTA Articles of Agreement, Art. II, sec. R254.
- 22 IFTA Articles of Agreement, Art. II, sec. R257.
- 23 35 ILCS 505/13a.5; 86 Ill. Adm. Code 500.320; IFTA Articles of Agreement, Art. III, sec. R310.
- 24 IFTA Articles of Agreement, Art. II, sec. R260.
- 25 IFTA Procedures Manual, sec. P710.100.
- 26 <https://www.fmcsa.dot.gov/registration/do-i-need-usdot-number>.
- 27 IFTA Articles of Agreement, Art. II, sec. R269.
- 28 IFTA Articles of Agreement, Art. V, sec. R510.

29 IFTA Articles of Agreement, Art. V, sec. R520.
30 IFTA Articles of Agreement, Art. V, sec. R530.
31 86 Ill. Adm. Code 500.305(a).
32 IFTA Articles of Agreement, Art. III, sec. R335, 340, 345; 86 Ill. Adm. Code 500.305(b)-(c).
33 IFTA Procedures Manual, sec. P160,.
34 86 Ill. Adm. Code 500.305; IFTA Articles of Agreement, Art. III, sec. R340.
35 86 Ill. Adm. Code 500.305, 310; IFTA Articles of Agreement, Art. VI, sec. R610, R620, R625, R630.
36 35 ILCS 505/13a.6
37 35 ILCS 505/13a.4; 86 Ill. Adm. Code 500.305-315; IFTA Articles of Agreement, Art. VI
38 IFTA Articles of Agreement, Art. III, sec. R310; 86 Ill. Adm. Code 500.320
39 86 Ill. Adm. Code 500.315; IFTA Articles of Agreement, Art. VI, sec. R630, Art. III, sec. R345
40 IFTA Articles of Agreement, Art. VI, sec. R655
41 IFTA Articles of Agreement, Art. IV, sec. R410; 86 Ill. Adm. Code 500.330.
42 IFTA Articles of Agreement, Art. IV, sec. R420.200; 86 Ill. Adm Code 500.315(c)
43 IFTA Articles of Agreement, Art. II, sec. R257; 86 Ill. Adm. Code 500.350.
44 86 Ill. Adm. Code 500.350(c).
45 IFTA Articles of Agreement Art. II sec. R254; Art. IX sec. R930; IFTA Procedures Manual, sec. P710-720; 86 Ill. Adm. Code 500.335.
46 86 Ill. Adm. Code 500.335(l), 340; IFTA Procedures Manual, sec. 710-720; 35 ILCS 505/13a.3; IFTA Articles of Agreement Art. XII sec. R1220-1230.
47 IFTA Articles of Agreement, Art. XII, sec. 1240.
48 86 Ill Adm Code Sec 500.335 (e).
49 IFTA Procedures Manual sec. P550.100-.500.
50 86 Ill. Adm. Code 500.335(e), 500.340
51 86 Ill. Adm. Code 500.345; IFTA Procedures Manual, sec. P500.
52 86 Ill. Adm. Code 500.345; IFTA Procedures Manual, sec. P540.
53 86 Ill. Adm. Code 500.345(f); IFTA Procedures Manual, sec. P540.100.
54 86 Ill. Adm. Code 500.345(g); IFTA Procedures Manual, sec. P510,540.200; 49 CFR § 395
55 IFTA Procedures Manual sec. P550.
56 IFTA Procedures Manual, sec. P550; IFTA Articles of Agreement, Art. VI, Art. II, sec. R245;86 Ill. Adm. Code 500.310(d)-(e).
57 IFTA Procedures Manual, sec. P560; 35 ILCS 505/13a.2; 86 Ill. Adm. Code 345.
58. IFTA, Art. XIII, sec. R1310; 86 Ill. Adm. Code 500.360(a).
59 IFTA Audit Manual, sec. A420, effective September 2024.
60 86 Ill. Adm. Code 500.360(b).
61 86 Ill. Adm. Code 500.360(c).
62 86 Ill. Adm. Code 500.360(b).
63 IFTA Articles of Agreement, Art. XIII, sec. R1360, 1370; 86 Ill. Adm. Code 500.355(b).
64 86 Ill. Adm. Code 500.355(a).
65 86 Ill. Adm. Code 500.355(c), (d), (f); 86 Ill. Adm. Code 200.
66 35 ILCS 1010/1-75.
67 35 ILCS 505/13a.6(a).
68 35 ILCS 505/13a.6(b).
69 35 ILCS 505/15(2), (5), (6), (9).
70 35 ILCS 505/15(12), (15).
71 35 ILCS 505/12a(h).
a 49 CFR 571.3(b); 625 ILCS 5/1-124.5
b IFTA Articles of Agreement, Art. II, sec. R248
c IFTA Articles of Agreement, Art. VI, sec. R650
d IFTA Articles of Agreement, Art. II, sec. R248; IFTA Audit Manual, sec. A500