



# Publication 115

## *County Motor Fuel Tax*

October 2015

The information in this publication is current as of the date of the publication. Please visit our website at [tax.illinois.gov](http://tax.illinois.gov) to verify you have the most current revision.

This publication is written in the plain English style so the tax information is easier to understand. As a result, we do not directly quote Illinois statutes or the Illinois Administrative Code. The contents of this publication are informational only and do not take the place of statutes, rules, or court decisions. For many topics covered in this publication, we have provided a reference to the applicable section or part of the Illinois Administrative Code for further clarification or more detail. All of the sections and parts referenced can be found in Title 86 of the Code.

### ***About this publication***

Knowing how Illinois tax laws apply to your business can save you time, trouble, and money. The information included in this publication will supply you with general sales tax information involving the sale of motor fuel in DuPage, Kane, or McHenry County, help you collect the proper amount of tax due and help you file your returns correctly.

As a retailer of motor fuel within DuPage, Kane, or McHenry County, you are responsible for

- collecting the correct amount of tax on every motor fuel sale you make,
- properly documenting the tax-exempt motor fuel sales you make,
- sending the tax you have collected with your completed **Form CMFT-1, County Motor Fuel Tax Return**, by the due date, to the Illinois Department of Revenue, and
- keeping complete and accurate records for all motor fuel sales.

### ***Taxpayer Bill of Rights***

You have the right to call the 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 Department notices by asking questions, paying the amount due, or providing proof to refute the Department's findings.

You have the right to appeal Department 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, within specified time periods, to file for a credit (or, in some cases, a refund) of that overpayment.

For more information about these rights and other Department procedures, you may write us at the following address:

Problems Resolution Office  
Illinois Department of Revenue  
PO Box 19014  
Springfield, IL 62794-9014

**Get forms and other information faster and easier at [tax.illinois.gov](http://tax.illinois.gov)**

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# Registering Your Business

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## ***If I am just starting my business, what do I do to register my account?***

If you are just starting a business and have properly completed and filed Form REG-1, Illinois Business Registration Application, either on paper or using MyTax Illinois, our online return filing and account maintenance system available on our website at [tax.illinois.gov](http://tax.illinois.gov), you have provided us with the information required to register your account as a retailer of motor fuel, and we will send you the appropriate forms to file to report and pay the County Motor Fuel Tax.

If you have not yet filed Form REG-1 and registered as a retailer, you must do so. For detailed information about registering for a sales and use tax account, see Publication 113, Retailer's Overview of Sales and Use Tax and Prepaid Wireless E911 Surcharge.

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## ***If I am already registered as a retailer but will now sell motor fuel within DuPage, Kane or McHenry County, what do I need to do?***

You can update your registration information using MyTax Illinois, available on our website at [tax.illinois.gov](http://tax.illinois.gov), or you can complete an updated paper form REG-1 and REG-1-L, Illinois Business Site Location Information, and mail it to the following address:

**CENTRAL REGISTRATION DIVISION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19030  
SPRINGFIELD IL 62794-9030**

If you have questions, visit our website at [tax.illinois.gov](http://tax.illinois.gov) or call us at 217 785-3707.

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## ***How will I know that I have successfully registered?***

We will send you a Certificate of Registration when you register for sales and use tax. This certificate is your permit to engage in the business of selling tangible personal property. It lists your Sales and Use Tax Account ID number, your business name and address, the effective date, and the date the certificate will expire.

You must display your certificate in the place of business for which it was issued and where it can be easily viewed by the public.

If you previously have registered as a retailer but will now sell motor fuel within DuPage, Kane, or McHenry County in addition to making other retail sales, we will send you an updated Certificate of Registration.

## ***What types of changes in my business require me to contact the Central Registration Division?***

You must contact the Central Registration Division if you

- change your business structure, or
- sell any or all of your business.

You can use MyTax Illinois, available on our website at [tax.illinois.gov](http://tax.illinois.gov), if you need to change the location of your business or one of your sites or if you need to discontinue your business or one of your sites. In addition, if you lose or damage your Certificate of Registration, you can use MyTax Illinois to print a new certificate.

For detailed information about registering your account, see Publication 113, Retailer's Overview of Sales and Use Tax and Prepaid Wireless E911 Surcharge.

# Business Requirements for Retailers who File Form CMFT-1

## On what sales must I collect and pay the County Motor Fuel Tax? (See 86 Ill. Adm. Code Part 695.)

You must collect and pay the County Motor Fuel Tax if you make retail sales of motor fuel within DuPage, Kane, or McHenry County.

## Motor Fuel, as defined in the Motor Fuel Tax Law, is either fully or partially exempt under the Retailers' Occupation Tax Act. Is it similarly fully or partially exempt under this tax?

No. Motor fuel is fully taxable under this tax if sold within DuPage, Kane and McHenry Counties.

## What form must I use to report the County Motor Fuel Tax?

To pay this tax, you must file Form CMFT-1, County Motor Fuel Tax Return, for each reporting period and pay the tax collected from retail sales made.

## How do I report the County Motor Fuel Tax if I have more than one site?

If you make retail sales of motor fuel from more than one site and any of those sites are within DuPage, Kane, or McHenry County, you must also file Form CMFT-2.

## How do I file Forms CMFT-1 and CMFT-2?

You can file Forms CMFT-1 and CMFT-2 using MyTax Illinois, available on our website at [tax.illinois.gov](http://tax.illinois.gov).

We also send preprinted paper Form CMFT-1, including Form CMFT-2, if necessary, and instructions. These forms also are available on our website at [tax.illinois.gov](http://tax.illinois.gov). Paper forms should be mailed to the following address:

**COUNTY MOTOR FUEL TAX  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19034  
SPRINGFIELD IL 62794-9034**

Do not mail this return in combination with any other type of return.

## What is the tax rate?

The following counties have imposed a county motor fuel tax ordinance for the tax rates listed below:

- DuPage County . . . . . 4 cents per gallon
- Kane County . . . . . 4 cents per gallon
- McHenry County . . . . . 4 cents per gallon

## Is the tax rate preprinted on my return?

Yes. If you receive preprinted forms from us, the tax rate will be preprinted on your Forms CMFT-1 and CMFT-2.

## If I sell fuel within a county that imposes the CMFT (e.g., County A) and deliver it into another county that imposes CMFT (e.g., County B), where is the tax reported?

The sale should be reported in County A, the county where you are engaged in the business of selling motor fuel.

## Must I file Form CMFT-1 even if I have no sales to report?

Yes. You must file a processable (i.e., signed paper form or electronically filed return using Mytax Illinois) Form CMFT-1 for each reporting period regardless of whether you have receipts to report. You may file a "zero" return.

## When is my return and tax payment due?

You must file your Form CMFT-1 and pay any tax due on or before the 20th day of the month following the end of the reporting period. Your reporting period and due date will be the same as that for your Form ST-1.

We will notify you if your filing status changes.

**Note** Any time a due date falls on a weekend or state-recognized holiday, we adjust the due date to the next business day.

## Is there an incentive for timely paying the tax I have collected?

Yes. If you file your return and pay the tax by the due date, you are allowed to take a discount of 1.75 percent of the tax you collected on receipts from sales.

## What if I do not file and pay by the due date?

If you do not file your return and pay the tax due by the due date, you will be assessed for any tax due (including any portion of the discount for timely filing that we have disallowed) plus penalty and interest. For detailed information about the penalties and interest that may apply, see PUB-103, Penalties and Interest for Illinois Taxes.

**Note** When sent through the U.S. mail, items filed with and payments made to the Department of Revenue are considered to be filed and received by the Department on the date of the post office cancellation mark. Private postage meters are not used to establish the date of receipt.

If items are filed with or payments made to the Department of Revenue but are not sent through the U.S. mail, they are considered to be filed on the date the Department receives them.

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***What if I make a mistake on my return?***

If, after you file your Form CMFT-1, you find you made a mistake that resulted in an overpayment or an underpayment, you must file Form CMFT-1-X, Amended County Motor Fuel Tax Return. If you made a mistake on your Form CMFT-2, you must also file Form CMFT-2-X. If you submitted your original Form CMFT-1 using MyTax Illinois, you can use that system to file Form CMFT-1-X.

Amended returns also are available on our website at **tax.illinois.gov**.

If you have questions, visit our website at **tax.illinois.gov** or call us at 1 800 732-8866 or 217 782-3336 or call our TDD (telecommunications device for the deaf) at 1 800 544-5304.

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***What records must I keep?***

The requirements for keeping records is the same for all retailers and can be found in 86 Ill. Adm. Code 130.801 through 130.825. See also Publication 113, Retailer's Overview of Sales and Use Tax and Prepaid Wireless E911 Surcharge.

## ***Miscellaneous Information***

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### ***Is County Motor Fuel Tax deductible when I figure the Retailers' Occupation Tax due?***

No, County Motor Fuel Tax imposed by DuPage County, Kane County, and McHenry County is not deductible from gross receipts subject to Retailers' Occupation Tax. The retailer of the motor fuel is responsible for the tax imposed by these counties.

## Office locations

Maine North Regional Building  
9511 Harrison Street FA 203  
Des Plaines, Illinois 60016-1563  
847 294-4200

200 South Wyman Street  
Rockford, Illinois 61101-1237  
815 987-5210

James R. Thompson Center  
Concourse Level  
100 West Randolph Street  
Chicago, Illinois 60601-3274  
800 732-8866

Willard Ice Building  
101 West Jefferson  
Springfield, Illinois 62702  
800 732-8866  
217 782-3336

15 Executive Drive  
Business Center One, Suite 2  
Fairview Heights, Illinois 62208-1331  
618 624-6773

2309 W. Main  
Suite 114  
Marion, Illinois 62959-1196  
618 993-7650

### For information or forms

Visit our website at [tax.illinois.gov](http://tax.illinois.gov)

Call us at **1 800 732-8866** or **217 782-3336**.

Call our TDD (telecommunications device for the deaf) at **1 800 544-5304**.

Write us at Illinois Department of Revenue, P.O. Box 19044, Springfield, IL 62794-9044.