



RMFT-5-X Amended Return/Claim for Credit Motor Fuel Tax for Distributor/Supplier

Step 1: Identify yourself

Name
Address
City State ZIP

Original reporting period
Distributor license no.
OR Supplier license no.
Telephone no.

Note: You must report your motor fuel in gallons. Convert liters to gallons by multiplying liters by .2641721. Follow our instructions for each column.

Step 2: Figure your total gallonage for the month

- 1 Enter your actual (stick) inventory at the beginning of the month. This amount must agree with closing inventory of preceding month's return.
2 Enter the number of gallons
a produced, acquired, received or transported into Illinois tax-free
b produced, acquired, received or transported into Illinois tax-paid
c of combustible gases/1-K kerosene/alcohol sold for highway use
3 Add Lines 1 through 2c. Remember to do calculations within each column.
4 Enter your actual (stick) inventory at the end of the month.
5 Subtract Line 4 from Line 3. This is your net gallonage for the month.

Step 3: Figure your nontaxable gallonage

- 6 Enter the number of gallons sold to the federal government, etc.
7 Enter the number of gallons exported from Illinois
8 Enter the number of gallons
a sold and distributed tax-free to a distributor or supplier
b sold and distributed tax-free to other than a distributor or supplier
c of dyed diesel fuel you used for nonhighway purposes
9 Enter the number of gallons lost due to fire, leakage, spillage, etc.
10 Enter the number of gallons of your loss due to temperature variation or evaporation or your gain due to temperature variation. Complete Line 10a or 10b per column.
a Loss. The amount of losses you claim are limited. See instructions.
b Gain.

- 11 Add Lines 6 through 10b. This amount is your total nontaxable gallonage.
12 Subtract Line 11 from Line 5. The amount in Column 3 should be zero.

Steps 4 & 5: Figure your taxable gallonage

- 13 Enter the number of gallons sold and distributed for taxable purposes.
14 Enter the number of gallons you used in motor vehicles on public highways or for operating recreational-type watercraft on waters of Illinois.
15 Enter the number of gallons you used for nontaxable (nonhighway) purposes.
16 Add Lines 13, 14, and 15. This is your gross taxable gallonage.
17 Enter the number of gallons on which tax was paid at the time of purchase. (Schedule E or SE)
18 Subtract Line 17 from Line 16. This is your net taxable gallonage.

As originally reported or adjusted

Column 1 Gasoline & combustible gases
Column 2 Special fuel except dyed diesel fuel
Column 3 Dyed diesel fuel

Table with 3 columns for reporting fuel types and rows 1 through 18 for calculations.

Corrected amounts

Column 1 Gasoline & combustible gases
Column 2 Special fuel except dyed diesel fuel
Column 3 Dyed diesel fuel

Table with 3 columns for corrected fuel amounts and rows 1 through 18 for calculations.

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Follow our instructions for **each** column.

As originally reported or adjusted

Corrected amounts

Step 6: Figure your tax

19 Figure your gross tax due. If the amount on Line 18 is greater than zero, enter the amount from Line 18. Otherwise, enter "0" on Lines 19 - 21 within the column.

a _____ X 0.19. Enter the result in Column 1, Line 19.
Column 1, Line 18

b _____ X 0.215. Enter the result in Column 2, Line 19.
Column 2, Line 18

20 If you originally filed and paid your tax due on time, figure your collection discount. See instructions.

Note: If you are increasing the amount of tax due, you **may not** increase the amount of your discount **unless** the increased tax due is paid on or before the due date of the original return. If you are decreasing the amount of tax due, refigure the amount of the discount to which you are entitled based on your new figures.

21 Subtract Line 20 from Line 19. This is your net tax due by fuel type.

22 Add Column 1, Line 21 and Column 2, Line 21. This is your **tax due**.

Step 7: Figure the amount you owe

23 Enter the amount of credit you wish to apply. (See instructions.)

24 Subtract Line 23 from Line 22.

25 Total amount paid to date for this reporting period.

26 If Line 24, Corrected Amounts Column, is greater than Line 25, subtract Line 25 from Line 24, Corrected Amounts Column. This is the **amount you owe**.

27 If Line 24, Corrected Amounts Column, is less than Line 25, subtract Line 24, Corrected Amounts Column, from Line 25. If you want to claim a credit, you must complete Step 9.

Step 8: Sign and date your amended return

Under penalties of perjury, I state that I have examined this amended return and, to the best of my knowledge, it is true, correct, and complete.

 Signature of person, other than taxpayer, who prepared this return Date

 Taxpayer's name

 Preparer's phone number

 Signature and title of taxpayer Date

Mail this return and payment to: Illinois Department of Revenue, PO Box 19019, Springfield, IL 62794-9019

Step 9: Complete your claim for credit - Complete Lines 28 through 30 if you are claiming a credit.

28 Explain below why the amount for which the claim is filed is alleged to be a mistake of fact or an error in law. Attach additional sheets if you need more space to write in.

29 Are you a party to any civil suits involving the above amounts? yes no
 If yes, what is the name of the suit? _____

30 Sign below

 Signature of claimant

 Title (State whether owner, partner, or authorized agent)

	As originally reported or adjusted			Corrected amounts		
	Column 1 Gasoline & combustible gases	Column 2 Special fuel except dyed diesel fuel	Column 3 Dyed diesel fuel	Column 1 Gasoline & combustible gases	Column 2 Special fuel except dyed diesel fuel	Column 3 Dyed diesel fuel
19	\$ _____	\$ _____	\$ //	\$ _____	\$ _____	\$ //
20	\$ _____	\$ _____	\$ //	\$ _____	\$ _____	\$ //
21	\$ _____	\$ _____	\$ //	\$ _____	\$ _____	\$ //
22	\$ _____			\$ _____		
23	\$ _____			\$ _____		
24	\$ _____			\$ _____		
25	\$ _____			\$ _____		
26	\$ _____			\$ _____		
27	\$ _____			\$ _____		