

Illinois Department of Revenue  
**CMFT-1-X Amended County Motor Fuel Tax Return**

Rev 03 Form 026  
 E S \_\_\_\_/\_\_\_\_/\_\_\_\_  
 NS DP CA RC  
 Do not write above this line.

**Read this information first**

- If you are making a payment with this return, write the **amount you are paying here.**  \$ \_\_\_\_\_  
Make your check payable to "Illinois Department of Revenue."
- If you are claiming an overpayment on this return and you collected the overpaid tax from your customer(s), you must refund the tax to your customer(s) before filing this return. When you complete this return, you must state, **under penalties of perjury**, in Step 4, that you unconditionally refunded the overpaid tax to your customer(s).

**Step 1: Identify your business**

- 1 Account ID: \_\_\_\_\_ - \_\_\_\_\_
- 2 Reporting period you are amending: \_\_\_\_/\_\_\_\_/\_\_\_\_ through \_\_\_\_/\_\_\_\_/\_\_\_\_  
Month Day Year Month Day Year
- 3 Business name \_\_\_\_\_

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

- |  |  |
|--|--|
| <ol style="list-style-type: none"> <li>1 ____ I made a computational error.</li> <li>2 ____ I should have taken a deduction or a larger deduction on my original return because I sold motor fuel           <ol style="list-style-type: none"> <li>a ____ to another Illinois business for resale. Write business' account ID _____.</li> <li>b ____ to an exempt organization (government, school, religious, or charitable). Write the tax-exempt no. E- _____.</li> <li>c ____ that was returned by my customer.</li> </ol> </li> <li>3 ____ I put an amount on the wrong line on either Form CMFT-1 or Form CMFT-2.</li> </ol> | <ol style="list-style-type: none"> <li>4 ____ I took a deduction on my original return that was not allowed or was too large.</li> <li>5 ____ The original account ID was incorrect. The correct account ID is _____.</li> <li>6 ____ The original reporting period was incorrect. The correct reporting period is _____.</li> <li>7 ____ Other. Please explain. _____<br/>           _____<br/>           _____<br/>           _____</li> </ol> |
|--|--|

**Please turn page to complete Steps 3 and 4.** 

This form is authorized by the County Motor Fuel Tax Law. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty. This form has been approved by the Forms Management Center. IL-492-2461



### Step 3: Correct your financial information

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

#### Column A

Most recent figures filed

#### Column B

Figures as they should have been filed

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

<b>1</b> Write the total gallons you sold at retail within DuPage, Kane, or McHenry County.	<b>1</b> _____	<b>1</b> _____
<b>2</b> Deductible gallons		
<b>a</b> Write the number of gallons of motor fuel you sold to organizations that are exempt from paying County Motor Fuel Tax.	<b>2a</b> _____	<b>2a</b> _____
<b>b</b> Other deductible gallons allowed by law (Description _____) Write the number of gallons.	<b>2b</b> _____	<b>2b</b> _____
<b>3</b> Add Line 2a and Line 2b. The sum is the total deductible gallons.	<b>3</b> _____	<b>3</b> _____
<b>4</b> Subtract Line 3 from Line 1. The difference is the taxable gallons.	<b>4</b> _____	<b>4</b> _____
<b>5</b> Multiply Line 4 by 4 cents (\$.04). This is the tax due on taxable gallons.	<b>5</b> _____	<b>5</b> _____
<b>6</b> Discount (See instructions)	<b>6</b> _____	<b>6</b> _____
<b>7</b> Subtract Line 6 from Line 5. This is the net CMFT due.	<b>7</b> _____	<b>7</b> _____
<b>8</b> Write excess CMFT collected.	<b>8</b> _____	<b>8</b> _____
<b>9</b> Add Lines 7 and Line 8. This is total tax due.	<b>9</b> _____	<b>9</b> _____
<b>10</b> Write the credit amount.	<b>10</b> _____	<b>10</b> _____
<b>11</b> Subtract Line 10 from Line 9. This is tax due.	<b>11</b> _____	<b>11</b> _____
<b>12</b> Write the total amount you have paid.		<b>12</b> _____
<b>13</b> If Line 12 is <b>greater than</b> Line 11, Column B, write the difference. This is the amount you have <b>overpaid</b> . Go to Step 4.		<b>13</b> _____
<b>14</b> If Line 12 is <b>less than</b> Line 11, Column B, write the difference. This is the amount you have <b>underpaid</b> . Please pay this amount. Go to Step 4.		<b>14</b> _____

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

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

### Step 4: Sign below

Under penalties of perjury, I state that I have examined this return, and to the best of my knowledge, it is true, correct, and complete. Under penalties of perjury, I state that I have unconditionally refunded to my customer(s) any overpaid tax that I collected from my customer(s) and am claiming as an overpayment on this return.

Taxpayer's signature \_\_\_\_\_ Title \_\_\_\_\_ Phone \_\_\_\_\_ Date \_\_\_\_\_

Preparer's signature \_\_\_\_\_ Title \_\_\_\_\_ Phone \_\_\_\_\_ Date \_\_\_\_\_

Mail this return and any payment you owe to:

ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19034  
SPRINGFIELD IL 62794-9034

