
General Information

Who must file Form RMFT-11-A?

Form RMFT-11-A, Illinois Motor Fuel Tax Refund Claim, can be filed by anyone who has purchased motor fuel, paid the Illinois Motor Fuel Tax due on that purchase, and used the fuel for off-highway or nontaxable purposes.

Is there a deadline for filing a refund claim?

If you are *not* a licensed distributor, you may file a claim for gallons on which the tax was paid two years ago or less. Licensed distributors may only file a claim for gallons on which the tax was paid one year ago or less.

Can I file this form electronically?

Yes, you can use MyTax Illinois at mytax.illinois.gov to file your Form RMFT-11-A.

Note: We use filed claims to establish Motor Fuel Tax refund accounts for taxpayers, so you must have previously filed a refund claim using a paper Form RMFT-11-A in order to use MyTax Illinois to file subsequent claims.

What records do I need to provide in order to qualify for a refund?

We will not approve a claim unless it can be directly supported by invoices, sales slips, statements of account, or monthly statements. You may submit reproductions in lieu of originals, provided they are legible. However, we may require original documentation to verify a purchase.

All purchase documentation must contain the following:

- the date of delivery;
- the name and address of the purchaser (which must be the name of the claimant);
- the name and address of the seller;
- the number of gallons purchased and the price per gallon;
- the Illinois Motor Fuel Tax as a separate item if the purchase was from other than a retail outlet; and
- the receipt showing payment.

What qualifies as proof of payment?

Acceptable forms of proof of payment include bank statements, cancelled checks, and statements of account.

How long do refund claims take to process, and how will the refund be paid?

Claims for refund of the motor fuel tax must be paid within 90 days of the receipt of a processable return, at which time the refund will start accruing interest. The refund will be issued as a paper check unless an electronic payment method is arranged through the Office of the Illinois Comptroller.

What if I need help?

If you need help, **email us at REV.MF@illinois.gov** or call us weekdays between 8:00 a.m. and 4:00 p.m. at **217 782-2291**. You can also visit our website at tax.illinois.gov or scan the QR code provided.



Specific Instructions

Return features in MyTax Illinois

Instructions — Use the instructions link to access these instructions for filing Form RMFT-11-A using MyTax Illinois.

Tips — Clicking a Tip icon (white question mark in a light blue circle) allows you to see additional information specific to a line or field.

Attachments — This feature allows you to submit digital copies of invoices, exemption certificates, or other necessary documentation when you submit your return.

To add attachments to your return, follow these steps:

- Click on the Add button at the right of the Attachment section.
- Select the type of attachment from the drop-down selections.
- Enter a description of the file you are attaching.
- Click the Choose File button.
- Select the file you wish to attach.
- Click the Save button.

MyTax Illinois displays a list of the attachments you add. Use the link to review a file you have attached.

Follow these steps to delete an attachment from your return:

- Click on the red "X" associated with that file.
- Click the Yes button.

Line instructions for Form RMFT-11-A

Step 1: Tell us the period covered by this claim

In order to file a refund claim, you must provide the liability period for which you are claiming a refund.

Line 1a You will need to provide the date the fuel was first used and the date the fuel was last used.

Line 1ab You will also need to provide the date of the first fuel purchase and the date of the last fuel purchase.

Example: If you purchased one load of fuel on January 10, 2024, and another on June 10, 2024, and you used the fuel from January 2024 through December 2024, your usage period would be 01/01/2024 to 12/31/2024, and your purchase period would be 01/10/2024 to 06/10/2024.

Note: Claims being made for the same fuel type at different tax rates must be made on separate claim forms.

Step 2: Identify yourself

Line 2 You must provide a name and address.

Line 3 You must provide a Federal Employer Identification Number or Social Security Number.

Line 4 You must provide a phone number.

Line 5 If you are a licensed distributor, you must provide your Illinois Motor Fuel Tax license number.

Note: You must provide information for all boxes that have an orange flag in the upper left corner in order to advance to the next step of your claim form.

Step 3: Figure Your Refund

Line 6 Gasoline

Column A Total gallons — Figures on this line must be manually entered.

Column B Highway gallons — Figures on this line must be manually entered. This figure is the total number of gallons that were used on road.

Column C Nonhighway gallons This amount is systemically calculated. This figure is the total number of off-road gallons that are eligible for refund.

Line 7 Undyed diesel

Column A Total gallons — Figures on this line must be manually entered. This figure is the total number of gallons used on road.

Column B Highway gallons — Figures on this line must be manually entered. This figure is the total number of gallons that were used on road.

Column C Nonhighway gallons This amount is systemically calculated. This figure is the total number of off-road gallons that are eligible for refund.

Use with Lines 6 and 7

Tax Rate per gallon — This amount is systemically calculated.

Gasoline — This is the tax rate that was in effect during the purchase period of the claim.

Undyed diesel — This is the tax rate that was in effect during the purchase period of the claim.

Column D Net refund — This amount is systemically calculated.

Gasoline — This is your net refund for gasoline.

Undyed diesel — This is your net refund for undyed diesel.

Line 8 Total Refund claim amount — This is your total refund for both gasoline and undyed diesel. This amount is systemically calculated.

Step 4: Describe how you used the motor fuel listed in Step 3

Line 9 What was the motor fuel used for? At what locations was it used? Describe in detail. Information in this field must be manually entered by you to describe all the ways the fuel was used off road and at what locations.

Step 5: Describe the motor fuel you used for highway purposes (from Step 3, Column B)

Line 10 Number of miles traveled by motor vehicles. Enter the miles traveled using gasoline and and undyed diesel fuel.

Line 11 Number of gallons removed from storage. Enter the number of gallons of gasoline and and undyed diesel fuel removed from storage.

Step 6: Describe the gasoline you used for nonhighway purposes (from Step 3, Column C)

For each line, enter the amount related to gasoline used.

Line 12 Acres under cultivation — This box, when checked, reveals four fields for the number of acres of each crop type you are cultivating.

Line 13 Acres of mowing — This box, when checked, reveals two fields for the number of acres mowed and the number of times those acres were mowed.

Line 14 Number of gallons pumped — This box, when checked, reveals four fields for the number of gallons of fuel pumped by a fuel delivery truck.

Line 15 Number of gallons used to — This box, when checked, reveals five fields for the number of gallons of fuel used in various operations, including power takeoff.

Line 16 Number of hours used for backhoe digging — This box, when checked, reveals one field for the number of hours used for backhoe digging.

Line 17 Number of loads — This box, when checked, reveals two fields for the number of loads of dry cement that were augured or blown from a delivery truck.

Line 18 Tons of dry fertilizer applied — This box, when checked, reveals two fields for the number of tons of limestone or phosphate applied for crop production.

Line 19 Dry fertilizer — This box, when checked, reveals two fields for either the number of tons of dry fertilizer applied or the number of acres of application for crop production. Choose one field to complete.

Line 20 Tons of liquid fertilizer applied — This box, when checked, reveals two fields for the number of tons of mixed or nitrate fertilizer applied for crop production.

Line 21 Acres to which liquid fertilizer was applied — This box, when checked, reveals two fields for the number of acres to which liquid fertilizer was applied for crop production.

Line 22 Number of livestock maintained — This box, when checked, reveals five fields for the number of heads of livestock that were maintained during your refund claim period.

Line 23 Other farm operations that are included in your refund claim — This box, when checked, reveals twenty-one fields for the number of acres where various tasks were performed for farm maintenance.

Line 24 Other nonhighway gasoline usage not identified — This box, when checked, reveals a field to manually list any other nonhighway use of gasoline not already listed.

Step 7: Describe the gallons of undyed diesel fuel you used during this claim period (From Step 3)

Lines 25-34

This step lists the ten reasons that undyed diesel can be claimed as nontaxable.

More than one reason can be utilized per claim.

For any nonhighway use not listed here, select tax-free dyed diesel.

The total gallons, highway gallons, and nonhighway gallons in this step must equal the gallons you entered when calculating your refund.

Step 8: Equipment and Attachments

Equipment Table — Itemize your equipment.

Equipment Type — This box, when clicked, reveals a box with four categories of equipment for listing your equipment.

Description — Use this box to manually enter the make, model, year, and horsepower of your equipment.

Motor Fuel Type — This box, when clicked, reveals a box with three types of motor fuel that could be used in your equipment.

Gallons Used — Use this box to manually enter the number of gallons used by each piece of equipment.

Attachments — Use this to attach an equipment list, invoices, or other attachments.

Review

Use the review step before you submit your refund claim to scroll through all the information in your refund claim and check for any errors or miscalculations.

Note: If you do not enter any gallonage for gasoline or undyed diesel when completing the step to calculate your refund, you will not see the steps to enter an explanation of the use of those gallons.

Submit

The last step after reviewing your refund claim is to click on the Submit button in the lower right corner. The system will ask for your MyTax Illinois password. After submitting your claim, the system allows you to print your confirmation screen or print a copy of your refund claim.