



Form RMFT-144-X Instructions

General Information

Who must file Form RMFT-144-X?

You must file Form RMFT-144-X, Amended Alternative Fuels Return, to correct your original return or previously filed amended return, or to claim a credit for an overpayment of Illinois Motor Fuel Tax.

You must file a separate amended return with supporting documentation for each reporting period affected by a correction or credit.

Note: If you received a notice from us that your original return is unprocessable, we cannot process an amended return (claim for credit) until you respond to the notice. Also, if you are requesting a credit, you will not be able to use it until we notify you that your credit has been approved.

What is the deadline for filing this form?

Claims for credit for tax paid on motor fuel must be filed in accordance with Section 6 of the Retailers' Occupation Tax Act (35 ILCS 120/6).

Note: There is no deadline for making additional payments. However, the longer you wait to pay, the more interest and, when applicable, penalty you will owe.

Where do I send my completed Form RMFT-144-X?

Mail your completed return and payment to:

**ALCOHOL, TOBACCO, AND FUEL DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19467
SPRINGFIELD IL 62794-9467**

You can also file your Form RMFT-144-X and pay any tax liability online with MyTax Illinois, our free online account management program for taxpayers. Visit our website at tax.illinois.gov for more information.

If you have questions, write us at the address above or call weekdays between 8:00 a.m. and 4:30 p.m. at **217 782-2291**.

What records must I keep?

You are required to keep records and books showing all purchases, receipts, losses through any cause, sales, distribution, and use of motor fuel.

What if I fail to comply?

You owe a **late-payment penalty** if you do not pay the tax you owe by the date the tax is due, and a **bad check penalty** if your remittance is not honored by your financial institution. Interest is calculated on tax from the day after the original due date of your return through the date you pay the tax. We will bill you for penalties and interest. For more information about penalties and interest, see Publication 103, Penalties and Interest for Illinois Taxes. For a copy of this publication, visit our website at tax.illinois.gov.

We will bill you for any penalty and interest amounts owed.

Definitions

Biodiesel: A renewable diesel fuel derived from biomass intended for use in diesel engines.

Biodiesel blends: A blend of biodiesel with petroleum-based diesel fuel in which the resultant product contains no less than 1 percent, and no more than 99 percent biodiesel (*i.e.*, a B20 blend is 20 percent biodiesel and 80 percent petro-diesel).

Biomass: Non-fossil, organic materials with an intrinsic chemical energy content. "Biomass" includes, but is not limited to, soybean oil, other vegetable oils, and ethanol.

Blending: The mixing together by any process, of any product with other products, regardless of the original character of the products so blended, provided the resultant product so obtained is suitable or practicable for use as a motor fuel.

Diesel fuel: Any product intended for use or offered for sale as a fuel for engines in which the fuel is injected into the combustion chamber and ignited by pressure without electric spark.

Diesel Gallon Equivalent (DGE): An amount of liquefied natural gas or propane that has the equivalent energy content of a gallon of diesel fuel, defined as 6.06 pounds of liquefied natural gas or 6.41 pounds of propane.

Gallon: In addition to its ordinary meaning, its equivalent in a capacity of measurement of substance in a gaseous state. For liquefied natural gas or propane used as motor fuel, "gallon" means a diesel gallon equivalent (DGE). For compressed natural gas used as motor fuel, "gallon" means a gasoline gallon equivalent (GGE).

Gasoline Gallon Equivalent (GGE): An amount of compressed natural gas that has the equivalent energy content of a gallon of gasoline, defined as 5.66 pounds of compressed natural gas.

Motor fuel: All volatile and inflammable liquids produced, blended or compounded for the purpose of, or which are suitable or practicable for, operating motor vehicles.

Private biodiesel fuel producer: A person whose only activities with respect to motor fuel are the conversion of any biomass materials into biodiesel fuel, which is produced exclusively for personal use and not for sale, or the blending of biodiesel fuel resulting in biodiesel blends, which is produced exclusively for personal use and not for sale.

Sale: In addition to its ordinary meaning, any exchange, gift or other disposition. In every case where motor fuel is exchanged, given or otherwise disposed of, it shall be deemed to have been sold.

Specific Instructions

Step 1: Mark the reason why you are filing an amended return

Check the best description of why you are completing Form RMFT-144-X. If none of the reasons fit your situation, use "Other". A brief description of why you are filing an amended return is required for all amend reasons. If you are filing a claim, you **must** explain why the amount for which you are filing this claim is alleged to be a mistake of fact or an error of law. Attach additional sheets to your return and all supporting documentation, if necessary. You must select "Yes" or "No" if you are a party to a civil suit involving any amount of the credit claimed. If yes, you must enter the name of the civil suit. **Note:** Failure to respond may result in a denial of your claim.

Step 2: Figure your tax

Complete all applicable rows of the table. To figure the amount of tax due, multiply the number of gallons by the tax rate. Use the Tax Rate Database at tax.illinois.gov to determine the tax rate for the period for which you are filing an amended return. Add the amounts in the tax due column (a-h) to determine the total tax and enter that amount on the "Total tax" line.

- LP - Propane used as motor fuel shall be sold in actual measured gallon volumetric units, which shall then be multiplied by the tax rate to determine the diesel gallon equivalents that are subject to tax.
- CNG - To convert pounds to gasoline gallon equivalents, multiply pounds by the tax rate.
- LNG - To convert pounds to diesel gallon equivalents, multiply pounds by the tax rate.
- If you have a fuel type not listed, use rows f-h.

Step 3: Figure your net tax due

Line 2 - Enter the total amount of Illinois Motor Fuel Tax paid for diesel gallons purchased for blending. You must attach invoices as supporting documentation.

Line 3 - Subtract Line 2 from Line 1. This is your tax.

Line 4 - Enter the total credit you would like to apply on Line 4.

Keep in your records the **original** credit memorandum we issued to you.

Line 5 - Subtract Line 4 from Line 3. This is your net tax due.

Line 6 - Enter the total amount you have paid for this reporting period.

Line 7 - If Line 6 is greater than Line 5, subtract Line 5 from Line 6. If you are claiming a credit, you must complete Step 5.

Line 8 - If Line 6 is less than Line 5, subtract Line 6 from Line 5. Pay this amount with your return. If you do not pay the tax you owe by the due date, you will owe penalty and interest. We will bill you for penalties and interest.

Step 4: Sign below

We cannot process this form until it is signed by the taxpayer or another person authorized to sign the return.