



General Information

Who must file this return?

You must file Form RMFT-5-X to correct your original return, to correct your previously filed amended return, or to claim credit for overpayment of Illinois Motor Fuel Tax.

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

What penalties may I owe?

You owe a **late-filing penalty** if you do not file a processable return by the due date, 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, available on our website at tax.illinois.gov.

How do I file my return?

For all reporting periods December 2015 and after, you must electronically file your return and pay tax using MyTax Illinois, available on our website at tax.illinois.gov. When you file your return electronically, your schedules also must be filed with your return in MyTax Illinois. You have two options to file your schedules within MyTax Illinois:

- import the electronic file of your schedules into MyTax Illinois, or
- manually enter the information onto the schedules in MyTax Illinois.

Note: Returns that are required to be but that are not filed electronically will be treated as non-filed. We also will disallow your collection discount.

What if I have additional questions or need more information?

Write to us at the address above or call us at our Springfield office weekdays between 8:00 a.m. and 4:30 p.m. at **217 782-2291** or visit our website at tax.illinois.gov.

Specific Instructions

As originally reported or adjusted column: Enter the amounts from your originally filed return or the corrected amounts from your last amended return. All entries must be for the same liability period.

Corrected amounts column: Enter the corrected amounts in this column. Enter an amount on every line even if it did not need to be corrected.

Line 2a - Enter the number of invoiced gallons grand total from Schedule A, Form RMFT-6, on Line 2a, Column 1. Enter the number of invoiced gallons grand total from Schedule SA, Form RMFT-6-SF, on Line 2a, Column 2. Enter the number of invoiced gallons grand total from Schedule DA, Form RMFT-6-DF, on Line 2a, Column 3.

Line 2b - Enter the grand total of invoiced gallons from Schedule E, Form RMFT-10, on Line 2b, Column 1. Enter the grand total of invoiced gallons from Schedule SE, Form RMFT-10-SF, on Line 2b, Column 2. If an amount needs to be reported on Line 2b, Column 3, contact us at 217 782-2291 for more information.

Line 2c - Enter the number of invoiced gallons grand total of all combustible gases and alcohol from Schedule GA-1, Form RMFT-112, on Line 2c, Column 1. Enter the number of invoiced gallons grand total of 1-K kerosene from Schedule GA-1, Form RMFT-112, on Line 2c, Column 2.

Line 6 - Enter the number of invoiced gallons grand total from Schedule B, Form RMFT-7, on Line 6, Column 1. Enter the number of invoiced gallons grand total from Schedule SB, Form RMFT-7-SF, on Line 6, Column 2. Enter the number of invoiced gallons grand total from Schedule DB, Form RMFT-7-DF, on Line 6, Column 3.

Line 7 - Enter the number of invoiced gallons grand total from Schedule C, Form RMFT-8, on Line 7, Column 1. Enter the number of invoiced gallons grand total from Schedule SC, Form RMFT-8-SF, on Line 7, Column 2. Enter the number of invoiced gallons grand total from Schedule DC, Form RMFT-8-DF, on Line 7, Column 3.

Line 8a - Enter the number of invoiced gallons grand total from Schedule D, Form RMFT-32, on Line 8a, Column 1. Enter the number of invoiced gallons grand total from Schedule SD, Form RMFT-32-SF, on Line 8a, Column 2. Enter the number of invoiced gallons grand total from Schedule DD, Form RMFT-32-DF, on Line 8a, Column 3.

Line 8b - Enter the number of invoiced gallons grand total from Schedule DD-1, Form RMFT-33-DF, on Line 8b, Column 3.

Line 8c - Enter the number of gallons of dyed diesel fuel you **used** for nonhighway purposes. Do **not** include your sales of dyed diesel fuel.

Form RMFT-5-X Instructions

Specific Instructions

Line 9 - Enter the number of gallons grand total from Schedule F, Form RMFT-12, on Line 9 in Column 1, 2, or 3, as applicable.

Line 10 - This is the balancing figure on your motor fuel tax accounting and should, if all other figures are correct, represent your gallonage adjustment from temperature variation and evaporation. Enter any loss on Line 10a, or enter any gain on Line 10b.

Line 10a - The loss amount you may claim on Line 10a is limited. For periods beginning on and after July 1, 2001, the limit is figured based on returns filed for the liability periods of January through June and separately for July through December of each year. The net loss is limited to 1 percent of the total gallons in storage at the beginning of each six-month period, plus the receipts of gallonage for each six month period, minus the amount of storage at the end of each six month period. **Any loss exceeding the 1 percent limit is subject to the Motor Fuel Tax.**

Line 11 - Add Lines 6 through 10b. **Note:** Line 10b is a negative field.

Line 13 - Enter the number of gallons you sold or distributed that were subject to the motor fuel tax. Do not include the gallons you used. No other deductions are permitted for Columns 1 and 2. If you do not list sales on this line, you **cannot** receive a collection discount. (See instructions for Line 20.)

Line 14 - Enter the number of gallons you used for propelling motor vehicles on public highways and for recreational-type watercraft on waters of Illinois. You must report these gallons separately from the gallons you distributed. If you do not make this distinction, your collection discount may be disallowed. Complete Columns 1 and 2.

Line 15 - Enter the gallons you used for nontaxable (nonhighway) purposes. The tax paid on this gallonage **may** be refunded to you. You must file a Form RMFT-11-A, Illinois Motor Fuel Tax Refund Claim, before a refund can be issued. Form RMFT-11-A must be filed within one year of the date on which you paid the tax. Complete Columns 1 and 2.

Line 17 - Enter the number of gallons from Schedule E, Form RMFT-10, on Line 17, Column 1. Enter the number of gallons of special fuel **including 1-K kerosene** from Schedule SE, Form RMFT-10-SF, on Line 17, Column 2.

Specific Instructions

Line 20 - If you filed your return on time, you may deduct a collection discount on the amount you paid on time. The collection discount is 1.75 percent (.0175) of the tax on the number of gallons you sold and distributed for taxable purposes (Line 13) less the number of gallons on which tax was paid at the time of purchase (Line 17).

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, you must refigure the amount of your discount based on your new figures.

Line 23 - If you have a credit memorandum and you wish to use it toward what you owe, enter the amount you are using.

Line 25 - Enter the total amount you have paid for this reporting period.

Line 26 - In the Corrected Amounts Column, if Line 24 is greater than Line 25, subtract Line 25 from Line 24. Pay this amount with your return.

If you do not file a processable return or pay the tax you owe by the due date, you will owe penalty and interest. We will bill you for penalties and interest. For more information, see Publication 103 available on our website at tax.illinois.gov.

Line 27 - In the Corrected Amounts Column, if Line 24 is less than Line 25, subtract Line 24 from Line 25. If you are claiming a credit, you must complete Step 9.