



# CMFT-1 Instructions

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## General Instructions

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### Who must file Form CMFT-1?

You must file a Form CMFT-1, County Motor Fuel Tax Return, if you made retail sales of motor fuel within DuPage, Kane, Lake, McHenry, or Will County.

### How can I find out what tax rate I should be collecting?

If you file electronically using MyTax Illinois, the rate will be populated for you according to your registration. You can also use the **Tax Rate Finder** at [mytax.illinois.gov](http://mytax.illinois.gov) to verify your tax rate.

### What if I have multiple locations?

If you make retail sales of motor fuel from more than one location within DuPage, Kane, Lake, McHenry, or Will County, you must register all of your locations with the Illinois Department of Revenue (IDOR), and also complete and attach Form CMFT-2, Multiple Site Form, to your Form CMFT-1. See the **Tax Rate Finder** at [mytax.illinois.gov](http://mytax.illinois.gov) to verify your tax rate.

MyTax Illinois allows users to calculate their tax due for each location on Form CMFT-2 and combine their liability on a single Form CMFT-1.

### What if I need to add or remove one of my locations?

**You must register all locations prior to filing your Form CMFT-1.** You can update your sites using the Maintain Locations link in MyTax Illinois at [mytax.illinois.gov](http://mytax.illinois.gov). You can also contact our Central Registration Division by calling 217 785-3707.

It is important to keep your registration information updated so your returns will include the correct tax rates.

### When must I file my return?

You must file this return, along with any payment you owe, on or before the 20th day of the month following the end of the liability period. Your reporting period is the same as the period for filing your Form ST-1.

**Note:** If the due date falls on a weekend or holiday, your return and payment are due the next business day.

### Can I file this return and pay the tax due electronically?

Yes, you can use MyTax Illinois at [mytax.illinois.gov](http://mytax.illinois.gov) to file your Form CMFT-1, and, if applicable, Form CMFT-2. MyTax Illinois also allows for electronic payment of any tax due.

### What if I need help?

If you need help, visit our Taxpayer Answer Center, available at [tax.illinois.gov](http://tax.illinois.gov) or scan the QR code provided. If you cannot find the answer to your question, you can email IDOR from the Taxpayer Answer Center. You can also call weekdays between 8:00 a.m. and 5:00 p.m. at **1 800 732-8866** or **217 782-3336** or **1 800 544-5304** (TTY).

Language assistance services are available upon request and are free of charge.



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## Specific Instructions

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**Note:** When completing this form, round to the nearest whole number by dropping decimal amounts less than .50 and increasing decimal amounts of .50 or more to the next highest whole number.

### Step 1: Figure your taxable gallons

#### Line 1

Enter the total number of gallons of motor fuel you sold at retail within DuPage, Kane, Lake, McHenry, and Will Counties.

#### Line 3

Enter your total deductible gallons from Lines 2a and 2b. The amount of deductible gallons on Line 3 cannot be more than the total gallons you entered on Line 1. If it is, you must instead file a claim for credit on Form CMFT-1-X, Amended County Motor Fuel Tax Return, for the month you originally reported the sale.

### Step 2: Figure your net tax and discount

If you report for multiple locations, you must use Form CMFT-2, Multiple Site Form. See the instructions for Form CMFT-2 for how to complete Step 2 of Form CMFT-1 with your combined totals.

#### Line 5a

Enter the taxable gallons sold subject to the County Motor Fuel Tax.

#### Line 5b

Multiply Line 5a by the applicable rate and enter the result in Line 5b. Tax rates are available in the **Tax Rate Finder** at [mytax.illinois.gov](http://mytax.illinois.gov).

#### Line 6a

Enter on this line **only** the gallons sold subject to the County Motor Fuel Tax at rates different from the rate in Line 5a. If you need instructions on how to report receipts from current sales that you believe are taxable at a different rate, call us at one of the numbers listed under "How do I get help?" in the general information section above.

#### Line 6b

Multiply Line 6a by the applicable prior tax rate and enter the result in Line 6b.

#### Line 8

You are entitled to a discount if you mail or electronically file your return and payment on or before the due date. The discount amount is Line 7 multiplied by 1.75 percent (.0175) or \$5 per calendar year, whichever is greater. Beginning with returns due on or after January 1, 2025, the maximum discount you may claim per month is \$1,000.

#### Line 10

If you collected more tax than is due, enter your total excess tax collected.

### Step 3: Figure your payment due

#### Line 12

If we have notified you that you have credit and you wish to use it towards what you owe, enter the amount you are using.

#### Line 13

Subtract Line 12 from Line 11. Enter the result on Line 13. This is the amount due.

### Step 4: Sign below

An owner, partner, officer, or authorized agent of the business must sign the return.

### Penalty and Interest Information

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 amount you owe by the original due date of the return, a **bad check penalty** if your remittance is not honored by your financial institution, and a **cost of collection fee** if you do not pay the amount you owe within 30 days after a bill has been issued. We will bill you for any amounts owed. For more information, see **Publication 103**, Penalties and Interest for Illinois Taxes, which is available on our website at [tax.illinois.gov](http://tax.illinois.gov).