



Illinois Department of Revenue

# MMFT-1-X Amended Municipal Motor Fuel Tax Return

Rev 01 Form 052

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NS DP CA RR

Do not write above this line.

## Read this information first

- If you are making a payment with this return, enter the **amount you are paying here.**  \$ \_\_\_\_\_  
Make your payment 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

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

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

- |  |   |
|--|---|
| <ol style="list-style-type: none"> <li><input type="checkbox"/> I made a computational error.</li> <li><input type="checkbox"/> 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><input type="checkbox"/> to another Illinois business for resale. Enter the business's Account ID: _____.</li> <li><input type="checkbox"/> to an exempt organization (government, school, religious, or charitable). Enter the Illinois Tax Exemption (E) No.: _____.</li> <li><input type="checkbox"/> that was returned by my customer.</li> </ol> </li> <li><input type="checkbox"/> I put an amount on the wrong line on either Form MMFT-1 or Form MMFT-2.</li> </ol> | <ol style="list-style-type: none"> <li><input type="checkbox"/> I took a deduction on my original return that was not allowed or was too large.</li> <li><input type="checkbox"/> The original Account ID was incorrect. The correct Account ID is _____.</li> <li><input type="checkbox"/> The original reporting period was incorrect. The correct reporting period is _____.</li> <li><input type="checkbox"/> Other. Please explain. _____<br/>_____<br/>_____<br/>_____</li> </ol> |
|--|---|

Please turn page to complete Steps 3 and 4. 

This form is authorized by the Municipal Motor Fuel Tax Law. Disclosure of this information is REQUIRED. Failure to provide information may result in this form not being processed and may result in penalty.



### Step 3: Correct your financial information

When entering your figures, round to the nearest whole number.

#### Column A

Most recent figures filed

#### Column B

Figures as they should have been filed

If you originally filed Form MMFT-2, Multiple Site Form, you must also file Form MMFT-2-X, Amended Multiple Site Form.

<b>1</b> Enter the total gallons subject to Municipal Motor Fuel Tax that you sold at retail.	<b>1</b> _____	<b>1</b> _____
<b>2</b> Deductible gallons		
<b>a</b> Enter the number of gallons of motor fuel you sold to organizations that are exempt from paying Municipal Motor Fuel Tax.	<b>2a</b> _____	<b>2a</b> _____
<b>b</b> Other deductible gallons allowed by law Enter the number of gallons. Describe: _____	<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>5a</b> Enter the taxable gallons sold at current rate — Note: For multiple site filers, this total comes from Form MMFT-2-X. Attach Form MMFT-2-X to your Form MMFT-1-X.	<b>5a</b> _____	<b>5a</b> _____
<b>5b</b> Multiply Line 5a by the applicable rate. (See instructions.) Note: For multiple site filers, this total comes from Form MMFT-2-X. Attach Form MMFT-2-X to your Form MMFT-1-X.	<b>5b</b> _____	<b>5b</b> _____
<b>6a</b> Enter the taxable gallons sold at prior rate — Note: For multiple site filers, this total comes from Form MMFT-2-X. Attach Form MMFT-2-X to your Form MMFT-1-X.	<b>6a</b> _____	<b>6a</b> _____
<b>6b</b> Multiply Line 6a by the applicable rate. (See instructions.) Note: For multiple site filers, this total comes from Form MMFT-2-X. Attach Form MMFT-2-X to your Form MMFT-1-X.	<b>6b</b> _____	<b>6b</b> _____
<b>7</b> Net Municipal Motor Fuel Tax due (Add Line 5b and Line 6b.)	<b>7</b> _____	<b>7</b> _____
<b>8</b> Discount (See instructions)	<b>8</b> _____	<b>8</b> _____
<b>9</b> Subtract Line 8 from Line 7. This is the Municipal Motor Fuel Tax after discount.	<b>9</b> _____	<b>9</b> _____
<b>10</b> Enter excess Municipal Motor Fuel Tax collected.	<b>10</b> _____	<b>10</b> _____
<b>11</b> Add Lines 9 and 10. This is the total tax due.	<b>11</b> _____	<b>11</b> _____
<b>12</b> Enter credit amount.	<b>12</b> _____	<b>12</b> _____
<b>13</b> Subtract Line 12 from Line 11. This is the tax due.	<b>13</b> _____	<b>13</b> _____
<b>14</b> Enter the total amount you have paid. (See instructions.)		<b>14</b> _____
<b>15</b> If Line 14 is <b>greater than</b> Line 13, Column B, enter the difference. This is the amount you have <b>overpaid</b> . Go to Step 4.		<b>15</b> _____
<b>16</b> If Line 14 is <b>less than</b> Line 13, Column B, enter the difference. This is the amount you have <b>underpaid</b> . Please pay this amount. Go to Step 4.		<b>16</b> _____

#### Make your payment to "Illinois Department of Revenue."

Enter 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:

**MUNICIPAL MOTOR FUEL TAX  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19019  
SPRINGFIELD IL 62794-9019**