



Publication 115

County Motor Fuel Tax

September 2021

The information in this publication is current as of the date of the publication. Please visit our website at tax.illinois.gov to verify you have the most current revision.

This publication is written in the plain English style so the tax information is easier to understand. As a result, we do not directly quote Illinois statutes or the Illinois Administrative Code. The contents of this publication are informational only and do not take the place of statutes, rules, or court decisions. For many topics covered in this publication, we have provided a reference to the applicable section or part of the Illinois Administrative Code for further clarification or more detail. All of the sections and parts referenced can be found in Title 86 of the Code.

About this publication

Knowing how Illinois tax laws apply to your business can save you time, trouble, and money. The information included in this publication will supply you with general sales tax information involving the sale of motor fuel in DuPage, Kane, Lake, McHenry, or Will County, help you collect the proper amount of tax due, and help you file your returns correctly.

As a retailer of motor fuel within DuPage, Kane, Lake, McHenry, or Will County, you are responsible for

- collecting the correct amount of tax on every motor fuel sale you make,
- properly documenting the tax-exempt motor fuel sales you make,
- sending the tax you have collected with your completed **Form CMFT-1, County Motor Fuel Tax Return**, by the due date, to the Illinois Department of Revenue (IDOR), and
- keeping complete and accurate records for all motor fuel sales.

Taxpayer Bill of Rights

You have the right to call the Department of Revenue for help in resolving tax problems.

You have the right to privacy and confidentiality under most tax laws.

You have the right to respond, within specified time periods, to Department notices by asking questions, paying the amount due, or providing proof to refute the Department's findings.

You have the right to appeal Department decisions, in many instances, within specified time periods, by asking for Department review, by filing a petition with the Illinois Independent Tax Tribunal, or by filing a complaint in circuit court.

If you have overpaid your taxes, you have the right, within specified time periods, to file for a credit (or, in some cases, a refund) of that overpayment.

For more information about these rights and other Department procedures, you may write us at the following address:

Problems Resolution Office
Illinois Department of Revenue
PO Box 19014
Springfield, IL 62794-9014

Get forms and other information faster and easier at tax.illinois.gov

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Registering Your Business

If I am just starting my business, what do I do to register my account?

If you are just starting a business and have properly completed and filed Form REG-1, Illinois Business Registration Application, either on paper or electronically using [MyTax Illinois](#), our online return filing and account maintenance system available at [mytax.illinois.gov](#), you have provided us with the information required to register your account as a retailer of motor fuel.

If you have not yet filed Form REG-1 and registered as a retailer, you must do so. For detailed information about registering for a sales and use tax account, see Publication 113, Retailer's Overview of Sales and Use Tax and Prepaid Wireless E911 Surcharge.

If I am already registered as a retailer but will now sell motor fuel within DuPage, Kane, Lake, McHenry, or Will County, what do I need to do?

You must contact the Central Registration Division at **217 785-3707** to update your registration information.

Otherwise, you can complete an updated paper Form REG-1 and REG-1-L, Illinois Business Site Location Information, available on our website at [tax.illinois.gov](#) and mail it to the following address:

**CENTRAL REGISTRATION DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19030
SPRINGFIELD IL 62794-9030**

How will I know that I have successfully registered?

We will send you a Certificate of Registration when you register for sales and use tax. You are required to have this certificate if you engage in the business of selling tangible personal property. It lists your Sales and Use Tax Account ID, your business name and address, the effective date, and the date the certificate will expire.

You must display your certificate in the place of business for which it was issued and where it can be easily viewed by the public.

What if I change the location of my business?

If you change the location of your business or, if you are a multiple location filer, one of your locations, you can update your registered locations using [MyTax Illinois](#). It is important for you to keep this information up to date to ensure you are filing using the correct tax rate. This is also important to IDOR to ensure that we allocate the tax you collected to the proper jurisdiction.

What if I discontinue my business or one of my locations or change my business structure?

If you discontinue your business, or one of your locations, you must update your registration information with IDOR. In addition, you must destroy all certificates related to that business or, if you discontinue one of your locations, destroy the certificate for that location.

Note: Certificates of Registration cannot be transferred.

If you change the structure of your business (for example, changing from a sole proprietorship to a corporation), you must

- tell us to discontinue the old business entity, and
- register the new business entity by completing a new Form REG-1, Illinois Business Registration Application.

What if I need to update my business registration information?

Most general maintenance can be completed electronically using [MyTax Illinois](#). [MyTax Illinois](#) allows you to change legal and mailing address information, update responsible party, update owners/officers and members/managers (for Limited Liability Companies), contact information, and cease tax accounts. [MyTax Illinois](#) also allows you to add and cease locations by using the Maintain Locations link in your Sales and Use Tax (ST-1) account in [MyTax Illinois](#).

Who do I contact if I have questions about registration?

For registration questions, see our Taxpayer Answer Center, available on our website at [tax.illinois.gov](#). If you cannot find an answer, you can email IDOR from the Taxpayer Answer Center. You also can call our Central Registration Division at **217 785-3707**.

Business Requirements for Retailers who File Form CMFT-1

On what sales must I collect and pay the County Motor Fuel Tax?

You must collect and pay the County Motor Fuel Tax if you make retail sales of motor fuel within DuPage, Kane, Lake, McHenry, or Will County. (See 86 Ill. Adm. Code Part 695.)

Note: County Motor Fuel Tax is effective for retail locations in Will County for reporting periods on or after February 2020 and for retail locations in Lake County for reporting periods on or after July 2021.

The Retailers' Occupation Tax Act exempts certain motor fuels from tax (i.e., majority blended ethanol, 100% biodiesel, and biodiesel blends with more than 10% biodiesel). Are these fuels similarly exempt under the County Motor Fuel Tax Law?

No. There is no exemption under the County Motor Fuel Tax Law for these types of motor fuel.

Is County Motor Fuel Tax deductible when I figure the Retailers' Occupation Tax due?

Yes. In calculating your sales tax (Retailers' Occupation Tax) on motor fuel, you should **not** include the County Motor Fuel Tax in the selling price subject to sales tax.

What form must I use to report the County Motor Fuel Tax?

To report this tax, you must file Form CMFT-1, County Motor Fuel Tax Return, for each reporting period and pay the tax collected from retail sales made.

How do I report the County Motor Fuel Tax if I have more than one location?

If you make retail sales of motor fuel from more than one location within DuPage, Kane, Lake, McHenry, or Will County, you must file Form CMFT-2 with Form CMFT-1 to report the sales from each location.

How do I file Forms CMFT-1 and CMFT-2?

You can file Forms CMFT-1 and CMFT-2 using [MyTax Illinois](https://mytax.illinois.gov).

You can also file paper Forms CMFT-1 and CMFT-2. These forms also are available on our website at tax.illinois.gov.

Paper forms should be mailed to the following address:

**COUNTY MOTOR FUEL TAX
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19034
SPRINGFIELD IL 62794-9034**

Do not mail this return in combination with any other type of return.

What is the tax rate?

The initial rate may not be less than 4 cents per gallon and may not exceed 8 cents per gallon. Beginning June 2020, and continuing each subsequent year, P.A. 101-32 requires IDOR to determine an annual rate increase to take effect on July 1 of that year and continue through June 30 of the next year. IDOR must publish by June 1 of each year on its website at tax.illinois.gov the rate that will take effect on July 1 of that year. The rate must be rounded to the nearest one-tenth of one cent, and each new rate may not exceed the rate in effect on June 30 of the previous year plus one cent.

For a complete listing of county motor fuel tax rates, see the [Tax Rate Database](https://tax.illinois.gov), available on our website at tax.illinois.gov.

If I sell fuel within a county that imposes the County Motor Fuel Tax (e.g., County A) and deliver it into another county that imposes County Motor Fuel Tax (e.g., County B), where is the tax reported?

Typically, this sale should be reported in County A, the county where you are engaged in the business of selling motor fuel. However, you should consult IDOR's administrative rule at 86 Ill. Adm. Code 695.115 for guidance on how to source your sales.

Must I file Form CMFT-1 even if I have no sales to report?

Yes. You must file a processable (*i.e.*, signed paper form or electronically filed return using [MyTax Illinois](https://mytax.illinois.gov)) Form CMFT-1 for each reporting period regardless of whether you have receipts to report. You may file a "zero" return.

When is my return and tax payment due?

You must file your Form CMFT-1 and pay any tax due on or before the 20th day of the month following the end of the reporting period. Your reporting period and due date will be the same as that for your Form ST-1.

We will notify you if your filing status changes.

Note: Any time a due date falls on a weekend or state-recognized holiday, we adjust the due date to the next business day.

Is there an incentive for timely paying the tax I have collected?

Yes. If you file your return and pay the tax by the due date, you are allowed to take a discount of 1.75 percent of the tax you collected on receipts from sales.

Business Requirements for Retailers who File Form CMFT-1

What if I do not file and pay by the due date?

If you do not file your return and pay the tax due by the due date, you will be assessed for any tax due (including any portion of the discount for timely filing that we have disallowed) plus penalty and interest. For detailed information about the penalties and interest that may apply, see Publication 103, Penalties and Interest for Illinois Taxes.

Note: We use the U.S. Postal Service postmark date to determine whether a return and payment have been timely filed on items sent through the U.S. mail to IDOR. Private postage meters are not used to establish the date of receipt.

What if I make a mistake on my return?

If, after you file your Form CMFT-1, you find you made a mistake that resulted in an overpayment or an underpayment, you must file Form CMFT-1-X, Amended County Motor Fuel Tax Return. If you made a mistake on your Form CMFT-2, you must also file Form CMFT-2-X. If you submitted your original Form CMFT-1 using [MyTax Illinois](#), you are allowed to file Form CMFT-1-X electronically.

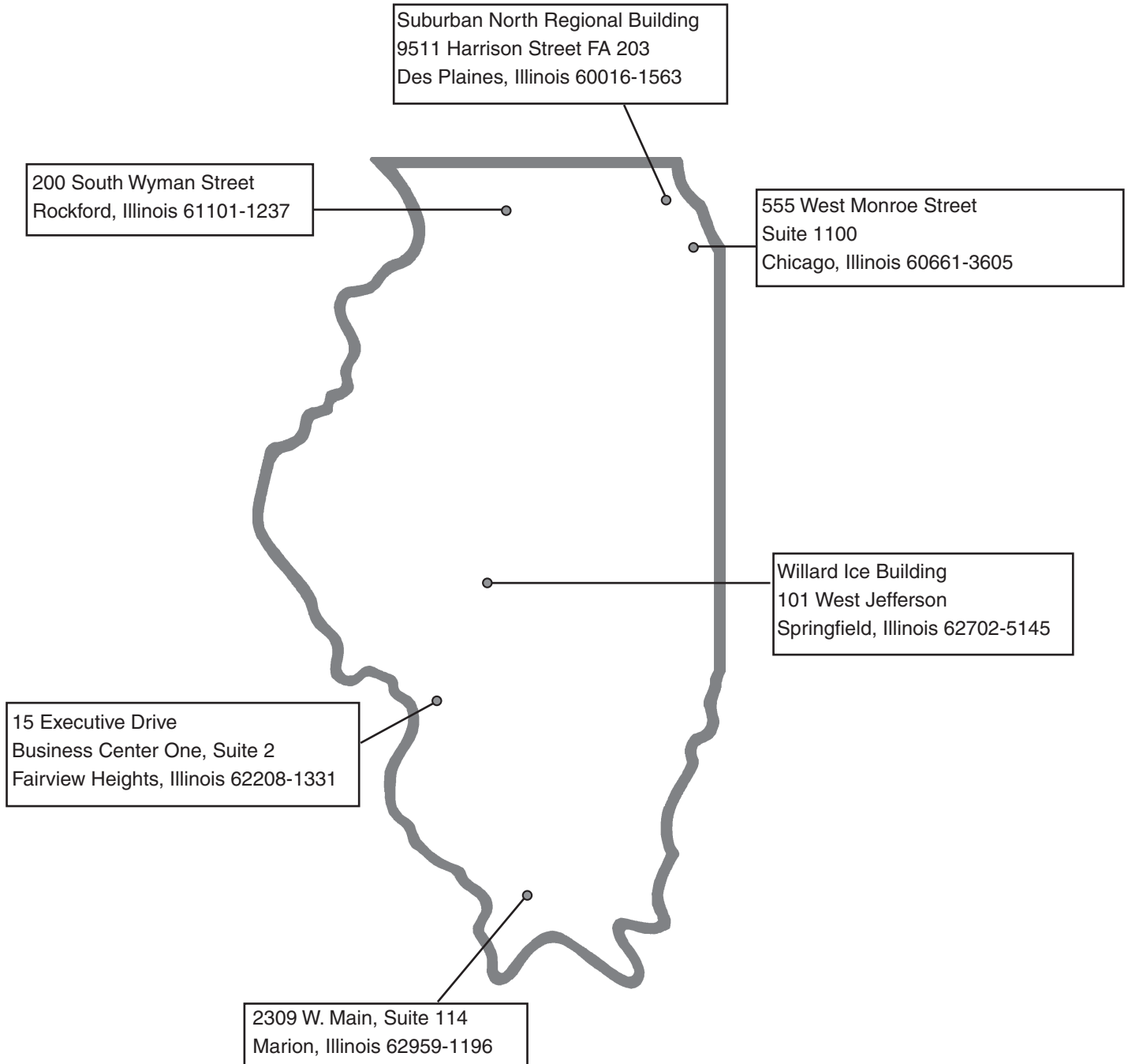
Amended returns are also available on our website at tax.illinois.gov.

If you have questions, visit our website at tax.illinois.gov or call us at 1 800 732-8866 or 217 782-3336 or call our TDD (telecommunications device for the deaf) at 1 800 544-5304.

What records must I keep?

The requirements for keeping records are the same for all retailers and can be found in 86 Ill. Adm. Code 130.801 through 130.825. See also Publication 113, Retailer's Overview of Sales and Use Tax and Prepaid Wireless E911 Surcharge.

Office Locations



Contact Information

Visit our website at tax.illinois.gov. For specific phone number and email contacts see our [Contact Us](#) page.

Call us at **1 800 732-8866** or **217 782-3336**.

Call our TDD (telecommunications device for the deaf) at **1 800 544-5304**.

Write us at Illinois Department of Revenue, PO Box 19001, Springfield, IL 62794-9001.

Call our 24-hour Forms Order Line at **1 800 356-6302**.