

**Illinois Motor Fuel Use Tax  
Carrier Compliance Manual**



**2014**

**Administered by the Illinois Department of Revenue**



## Commissioner's Message

2014 will mark our twentieth year participating in the International Fuel Tax Agreement (IFTA). We have seen many changes over the years, all with the intent of making your registration and filing requirements as problem-free as possible. Beginning with the 2013 IFTA season, we rolled out our new online registration and filing system, MyTax Illinois. With this implementation, we experienced the largest advancement in the use of technology since we became members of IFTA in 1994. Many positive comments were received regarding the ease and speed of renewing licenses and filing returns using MyTax Illinois. This system provides you with two big advantages:

- *you* have more control over your tax accounts; and
- *you* can access your tax accounts 24 hours a day, 365 days a year, from anywhere you have an internet connection.

The resulting benefits include an increased speed in which you receive your decals (reduced by up to four weeks) and increased accuracy when filing your returns (fewer math errors, for example). While the successful implementation of MyTax Illinois simplifies the processes of obtaining your IFTA credentials and filing your IFTA taxes, I encourage you to read this Carrier Compliance Manual in its entirety to understand IFTA and its requirements to help you stay in compliance. Many problems and frustrations can easily be avoided by becoming familiar with this Manual and by following these few suggestions:

- Renew your IFTA credentials for 2014 between October 1, 2013, and December 31, 2013, to avoid applicable fees, penalties, and assessments.
- File your quarterly returns on or before the due date.
- Pay any liabilities timely.
- Answer all correspondence (bills, notices, etc.) immediately.
- Do not let minor problems grow into major problems. Take advantage of our knowledgeable staff and call us if you need help with your IFTA account or if you do not understand something.

As Illinois' IFTA Commissioner, I will administer this tax within the boundaries of our state statute and in accordance with the IFTA Agreement in a way that is fair to all. I strive to maintain a professional, knowledgeable, and courteous staff to help you with any questions or problems with your IFTA account. Please let me know how we can serve you better in this endeavor.

Stay safe!



Trent Knoles

Visit our website at [tax.illinois.gov](http://tax.illinois.gov).

More IFTA information is available at [www.iftach.org](http://www.iftach.org).



## ***Important Reminders for 2014***

- You must complete all Illinois IFTA transactions electronically using MyTax Illinois.
- If you have outstanding tax liabilities in other taxes (e.g., individual income tax, business income tax, withholding tax, sales tax, *etc.*), your application may be denied until those liabilities are satisfied.
- A tax reporting service or permitting agent may electronically file your Form MFUT-12, Application for Motor Fuel Use Tax IFTA License and Decals, on your behalf but cannot electronically sign the application or pick up your decals.
- Your application will be denied if the owners, partners, or corporate officers are not identified on the MFUT-12. There are no exceptions.
- You must provide complete and accurate Social Security Numbers of all owners and officers on your Form MFUT-12, Application for Motor Fuel Use Tax IFTA License. This information is mandatory and must be provided in its entirety. State law and our regulations require this information; federal law allows us to require it for tax administration purposes. This information must be provided annually.
- To take advantage of the decal display grace period, you must have your renewal application (Form MFUT-12) submitted electronically no later than December 31, 2013.

**Note** If you are operating on 2013 decals during the grace period and have not submitted your renewal application, you are operating without IFTA authority. You will be subject to applicable fees, penalties, and assessments and may be placed out of service until you renew your account.

- The decals you receive may have “slits” in them. These slits are a security feature designed to help protect your decal identity (*i.e.*, the decal number assigned to your account). If removed, the decal will become unusable to others.
- When purchasing fuel at a tribe-owned retail outlet located on Indian reservations, be sure to follow the footnotes listed on the tax rate chart for proper reporting in those jurisdictions where the reservations are listed. Tax rate charts are found at [www.iftach.org](http://www.iftach.org).
- Be sure to
  - set up your MyTax Illinois account;
  - file and pay timely; *and*
  - familiarize yourself with our bonding requirements (Page 5).

### ***Tip***

If you think you may be adding additional trucks to your fleet throughout the upcoming year, order an extra set or two of decals with your renewal.

### ***Disclaimer***

The information contained in this manual is derived from the Motor Fuel Tax Law, rules and regulations as published in the Illinois Administrative Code, court decisions, the IFTA Agreement, and the Illinois Vehicle Code. These sources take precedence over this manual.

This document contains dated material. For further information, refer to the above mentioned sources or contact us at the address and telephone number listed on the following page.

Access MyTax Illinois at [tax.illinois.gov](http://tax.illinois.gov)

## ***Where can I get additional IFTA information?***

### **Websites**

Our website is [tax.illinois.gov](http://tax.illinois.gov)

IFTA, Incorporated's website is [www.iftach.org](http://www.iftach.org)

### **Call us**

Phone us at **217 785-1397** weekdays between 8:00 a.m. and 4:00 p.m., if you have questions or need help with your account.

### **Write us**

MOTOR FUEL USE TAX SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19019  
SPRINGFIELD IL 62794-9019

### **Visit us**

WILLARD ICE BUILDING  
101 WEST JEFFERSON STREET  
SPRINGFIELD, ILLINOIS 62702

### **Other jurisdictions**

Please see "How to Contact Other IFTA Jurisdictions" for specific numbers and addresses (Page 19).

## ***How do I change my IFTA contact information?***

### **Call us**

If you need to change or update your IFTA contact information (e.g., address, phone number, email address, etc.), you **must** call us at **217 785-1397** or email us at the address below.

### **Email us**

[Rev.IFTA@Illinois.gov](mailto:Rev.IFTA@Illinois.gov)

## ***Where can I get information on electronic registration, filing, and payment?***

We have provided you with an informational bulletin on page 33 of this manual that details access to and usage of MyTax Illinois, our electronic account maintenance and payment system.



Access MyTax Illinois at [tax.illinois.gov](http://tax.illinois.gov)

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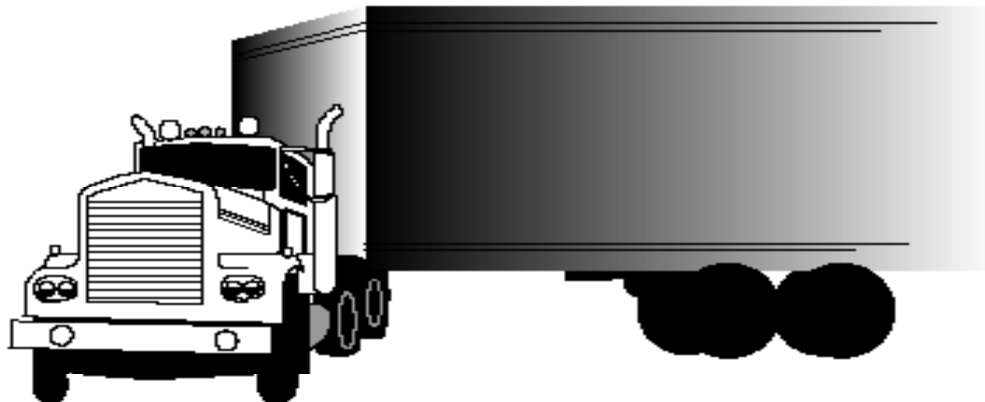
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Provisions governing the Illinois motor fuel use tax program are printed in the Illinois Compiled Statutes, 35 ILCS 505/1, *et seq.*, and the Illinois Administrative Code, 86 Ill. Adm. Code Part 500. You may wish to consult these sources.

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## Introduction

Since October 1, 1977, Illinois has imposed a motor fuel use tax on fuel used by interstate commercial motor vehicles. Revenues collected from this tax help, in part, to build and maintain roads and highways in Illinois.

If you are an Illinois-based carrier operating qualified motor vehicles interstate, you are subject to this state's International Fuel Tax Agreement (IFTA) program requirements. IFTA is a base jurisdiction motor fuel use tax agreement in which the base jurisdiction (typically a state) administers motor fuel use taxes for all IFTA jurisdictions and apportions payments to those jurisdictions. IFTA does not, however, administer other state requirements, such as vehicle licensing, operating authority, and nonhighway fuel tax refunds.

IFTA significantly reduces the paperwork and compliance burdens for motor fuel use tax reporting because

- a single motor fuel use tax license authorizes travel in all IFTA jurisdictions;
- only one set (2 decals) of IFTA decals is necessary for each qualified motor vehicle;
- a single motor fuel use tax return filed each quarter with Illinois details your operations in each member jurisdiction; and
- motor fuel use tax audits for Illinois-based carriers are, in most cases, performed only by Illinois.

If you travel in non-IFTA jurisdictions, you must continue to satisfy their requirements for motor fuel use tax reporting.

### Taxpayers' Bill of Rights under the Illinois Department of Revenue

- You have the right to call the Illinois 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 our notices by asking questions, paying the amount due, or providing proof to refute our findings.
- You have the right to appeal our 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 to a credit (or, in some cases, a refund) of that overpayment.

The Illinois Department of Revenue has the authority to obtain personal information and require owners and officers to submit certain identifying information (*e.g.*, your Social Security Number). This authority can be found in the following statutes:

- State law:
  - Illinois Compiled Statutes: 35 ILCS 505/13a.4
  - Illinois Administrative Code: 86 Ill. Adm. Code Section 500.305
- Federal law:
  - Section 205(c)(2)(C)(i) of the Social Security Act (42 U.S. Code 405(c)(2)(C)(i)) authorizes state agencies to require disclosure of Social Security Numbers "in the administration of any tax . . . within its jurisdiction". This provision of the Social Security Act creates an exception to the rule found in the Privacy Act of 1974 that says that state agencies cannot require the disclosure of Social Security Numbers (5 U.S.C. 552a note (Disclosure of Social Security Number)).

## ***Terms and Definitions***

<b>Applicant</b>	The person in whose name Form MFUT-12, Application for Motor Fuel Use Tax IFTA License and Decals, is filed with the Illinois Department of Revenue (IDOR).
<b>Audit</b>	The physical examination of a licensee's records.
<b>Base jurisdiction</b>	<p>The member jurisdiction where</p> <ul style="list-style-type: none"><li>• qualified motor vehicles are based for vehicle registration purposes;</li><li>• operational control and operational records of a licensee's qualified motor vehicles are maintained or can be made available; and</li><li>• some miles are accrued by qualified motor vehicles within a fleet.</li></ul> <p>Commissioners of two or more affected jurisdictions may allow fleets that would otherwise be based in two or more jurisdictions to consolidate.</p>
<b>Biodiesel</b>	A renewable diesel fuel derived from the likes of soybean and other vegetable oils or ethanol that is intended for use in diesel engines.
<b>Cancellation</b>	Termination of a license by either a licensing jurisdiction or a licensee.
<b>Commissioner</b>	An official designated by each jurisdiction responsible for administering that jurisdiction's IFTA program.
<b>Fleet</b>	One or more vehicles.
<b>In-jurisdiction distance</b>	Total miles or kilometers operated by a licensee's fleet within a jurisdiction, including miles operated under a temporary IFTA permit. In-jurisdiction miles or kilometers do not include miles operated on a single trip permit or those that a jurisdiction exempts from fuel taxation. Illinois does not exempt any miles from reporting requirements for IFTA.
<b>Jurisdiction</b>	A state of the United States of America, the District of Columbia, a province or territory of Canada, or a state of the United Mexican States.
<b>Licensee</b>	A person who holds a valid motor fuel use tax license issued by IDOR.
<b>Member jurisdiction</b>	A jurisdiction that is a member of the International Fuel Tax Agreement.
<b>Motor fuel</b>	Any fuel used to operate qualified motor vehicles.
<b>Person</b>	An individual, a corporation, a limited liability company, a partnership, an association, a trust, or other entity.

## ***Terms and Definitions (continued)***

### **Qualified motor vehicle**

For purposes of this manual, a qualified motor vehicle is a “commercial motor vehicle” under the Illinois Motor Fuel Tax Law. It is a vehicle used, designed, or maintained for transportation of persons or property and either

- having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,793 kilograms;
- having three or more axles regardless of weight; *or*
- used in combination and the gross vehicle weight or the registered gross vehicle weight of the combined vehicles exceeds 26,000 pounds or 11,793 kilograms.

### **Qualified motor vehicle exemptions**

In Illinois, the following vehicles are not included as “qualified motor vehicles”:

- motor vehicles operated by the Illinois state government or the United States government,
- recreational vehicles,
- school buses (must have school bus license plates), and
- qualified motor vehicles operated solely within Illinois for which all motor fuel is purchased within Illinois.

Qualified motor vehicle exemptions vary by jurisdiction. Contact each jurisdiction for specific details. (See “How to Contact Other IFTA Jurisdictions” on page 19.)

### **Recreational Vehicle**

A recreational vehicle means any vehicle, such as motor homes, pickup trucks with attached campers, and buses, when used exclusively for personal pleasure by an individual. In order to qualify as a recreational vehicle, the vehicle shall not be used in connection with any business endeavor.

### **Reporting period**

A calendar quarterly period of

- January 1 - March 31
- April 1 - June 30
- July 1 - September 30
- October 1 - December 31

### **Revocation**

The withdrawal of a license and privileges by the licensing jurisdiction.

### **Single-trip permit**

A permit that allows a motor carrier who operates commercial motor vehicles to travel into or through Illinois for a 96-hour period without being registered in a motor fuel use tax program.

### **Total distance**

All miles traveled during the reporting period by a licensee’s fleet, regardless of whether the jurisdiction considers the miles to be taxable or nontaxable.

### **Weight**

The maximum weight of a loaded vehicle or combination of vehicles during the registration period.

Access MyTax Illinois at [tax.illinois.gov](https://tax.illinois.gov)

## ***Qualifications***

### **Operating authority**

If you are an Illinois-based carrier and you operate one or more qualified motor vehicles in at least one other IFTA-member jurisdiction, you can apply for an IFTA license and decals.

If you qualify as an IFTA licensee but do not wish to participate in the IFTA program, you must obtain single-trip permits to travel through member jurisdictions.

IFTA carriers traveling in non-IFTA jurisdictions must continue to follow the procedures and file the returns required by the non-IFTA jurisdictions.

### **Lease agreements**

If, as a carrier, you lease qualified motor vehicles, you are subject to the same motor fuel use tax requirements as qualified motor vehicle owners.

The following requirements apply to lessors, lessees, independent contractors, and household goods agents:

- A lessor, who is regularly engaged in the business of leasing or renting motor vehicles without drivers for compensation, may be deemed to be the licensee, and such lessor may be issued a license.
- When a carrier uses independent contractors under leases of 30 days or more, the lessor and lessee will be given the option of designating which party will report and pay motor fuel use tax. In the absence of a written agreement or contract or if the document does not state who is responsible for reporting and paying motor fuel use tax, the lessee is responsible for reporting and paying motor fuel use tax. If the lessee (carrier) assumes responsibility for reporting and paying motor fuel use taxes, the base jurisdiction is the base jurisdiction of the lessee regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor.
- For motor vehicle leases of less than 30 days, the lessor of the motor vehicles under lease is liable for all motor fuel use tax program requirements.
- When a household goods carrier uses independent contractors, agents, or service representatives under intermittent leases, the party liable for motor fuel use tax is
  - the lessee (carrier) when the qualified motor vehicle is being operated under the lessee's jurisdictional operating authority. The base jurisdiction is the lessee's (carrier's) base jurisdiction regardless of the jurisdiction in which the qualified motor vehicle is registered.
  - the lessor (independent contractor, agent, or service representative) when the qualified motor vehicle is being operated under the lessor's jurisdictional operating authority. The base jurisdiction is the lessor's base jurisdiction regardless of the jurisdiction in which the qualified motor vehicle is registered.

# ***Licensing Procedures***

## **License application procedures**

IFTA credentials allow you to operate in all IFTA jurisdictions without further motor fuel use tax licensing or identification requirements. When you travel through non-IFTA jurisdictions, you will be required to satisfy those jurisdictions' credential requirements. To register for motor fuel use tax and receive proper Illinois credentials, you must electronically submit Form MFUT-12, Application for Motor Fuel Use Tax IFTA License and Decals, using MyTax Illinois on our website at [tax.illinois.gov](http://tax.illinois.gov). We will not issue an Illinois IFTA License if you currently have an active IFTA License in another jurisdiction.

All sections of the application must be completed, including the Social Security Numbers of the owners, partners, or corporate officers. An owner, partner, or authorized corporate officer identified on the MFUT-12 who has control, supervision, or responsibility of filing returns and making tax payments must "electronically sign" the application. We will not accept paper applications. In addition, we will not issue a license to you if your application contains misrepresentations, misstatements, or omissions of required information.

A tax reporting service or permitting agent may electronically file your Form MFUT-12 on your behalf but cannot "electronically sign" the application. We will not issue a license or decals to you if you do not file a return; pay the tax, penalty, or interest for a filed return; or pay any final assessment of tax, penalty, or interest as required by the Motor Fuel Tax Law or any other tax act we administer. We will not issue IFTA credentials to you if your license in any IFTA jurisdiction has been suspended or revoked.

By applying for an IFTA License, you agree to comply with tax reporting, payment, recordkeeping, and license display requirements as specified in the International Fuel Tax Agreement and the Motor Fuel Tax Law. You further agree that we may withhold any refunds due if you are delinquent on payment of fuel taxes due any member jurisdiction. Failure to comply with these provisions shall be grounds for revocation of license in all member jurisdictions. By electronically submitting the Illinois IFTA License application, you certify that, to the best of your knowledge, the information is true, accurate, and complete and any falsification subjects you to appropriate civil and/or criminal sanction.

When you meet all requirements and send us the appropriate decal fees, we will issue an IFTA license and decals to you. If you file an incomplete application, you may experience a delay in the issuance of your license and decals.

## **Bonding**

If you are a first-time applicant, we do not require you to post a bond. We may require you to post a bond for just cause (*e.g.*, when you do not file your reports on time, do not pay the proper tax, have submitted an electronic payment that is reversed for nonsufficient funds (NSF), or when an audit indicates problems that warrant bonding). If you are required to post a bond, you must provide an insurance bond or a letter of credit.

Your bond will remain in effect until released by the Department.

## **Other Tax Liabilities**

If you have outstanding tax liabilities in other taxes (*e.g.*, individual income tax, business income tax, withholding tax, sales tax, etc.) your application will be denied until those liabilities are satisfied.

Access MyTax Illinois at [tax.illinois.gov](http://tax.illinois.gov)

# Credentials

## License

You will be issued one IFTA license. Your license is valid from the effective date through December 31 of each licensing year. (See the sample IFTA license on page 30.)

Each qualified vehicle in your fleet must carry a photocopy of the license. If you are found operating in Illinois without either a copy of the license and properly displayed decals or a valid single-trip permit, you must pay a minimum of \$1,000 as a penalty and a minimum of \$2,000 for each subsequent occurrence. You may be subject to penalties in other jurisdictions if you are found operating without proper credentials. If the original copy of the license is lost or destroyed, you can get a duplicate copy by contacting us.

## Decals

We may issue decals when you electronically submit Form MFUT-12, Application for Motor Fuel Use Tax IFTA License and Decals, and the \$3.75-per-set decal fee. You must display on each qualified motor vehicle one set of valid decals on the exterior portion of the truck's cab — one decal on each side in such a manner that it is clearly visible by law enforcement personnel.

**Note** Do not display decals on windshields, side vent windows, mirrors, tanks, or trailers. You must also remove any expired decals. Refer to page 31 for recommended decal placement.

If you are a transporter, manufacturer, dealer, or carrier conducting drive-away operations, the decals do not have to be permanently affixed to the vehicle but must be displayed on both sides of the cab.

Decals are valid for the calendar year and may be displayed one month prior to the effective date. If you choose to display renewal decals prior to January 1, be sure to keep the current year license in the qualified vehicle. If you do not display valid decals in the required locations, you may be issued a citation by law enforcement officials. In addition, the vehicle operator may be required to purchase a single-trip permit.

Decals are not vehicle specific. You may purchase additional decals throughout the license year at a cost of \$3.75 per set. If the decals are destroyed, damaged, or stolen, you may purchase replacements at a cost of \$2 per set by electronically submitting Form MFUT-12-R, IFTA Replacement Decal Order. Replacement decals cannot be purchased for traded or replaced motor vehicles.

Licensees who include fuel purchases and travel by qualified motor vehicles operated exclusively within a jurisdiction must obtain IFTA decals for the intrastate vehicle(s). Once decal, the intrastate vehicle(s) must continue to be reported until such time as the decal is canceled or expired.

**IMPORTANT:** You are not in compliance until your current, valid IFTA decals are properly attached to your vehicle and a copy of your current, valid IFTA license is in your cab.

Access MyTax Illinois at [tax.illinois.gov](https://tax.illinois.gov)

## ***Credentials (continued)***

### **Single-trip permit**

When you purchase a single-trip permit (STP), you may travel into or through Illinois for a 96-hour period without being licensed for the motor fuel use tax, without having to affix a set of motor fuel use tax decals to your truck, and without needing to electronically file Form MFUT-15, IFTA Quarterly Return, with us.

The cost of an STP is \$40. STPs are available through most wire services for an additional fee.

**Note** Miles traveled under a valid single-trip permit are not to be reported on Form MFUT-15.

## ***Annual Renewal Procedures***

**You must renew your IFTA license and decals annually by December 31st.** We will email you a renewal notice by late September if we have you currently registered for this year.

We may deny your application if you have not filed a return; paid the tax, penalty, or interest for a filed return; or paid any final assessment of tax, penalty, or interest as required by the Motor Fuel Tax law or any other tax act we administer. We may also deny your application if you have had your IFTA license revoked. If required, a bond must be posted before your license can be renewed. You will also be required to pay all outstanding liabilities and/or file all returns due prior to having your license renewed.

A tax reporting service or permitting agent may file your Form MFUT-12 on your behalf but cannot “electronically sign” the application. An owner, partner, or authorized corporate officer identified on the MFUT-12 who has control of, supervision of, or responsibility for filing returns and making tax payments must electronically sign the application. If you will be using a tax reporting service to file your taxes, a power of attorney form must be on record with us and submitted annually at the same time as your electronically submitted Form MFUT-12. You can download a power of attorney form at [tax.illinois.gov/TaxForms/Other/PowerofAttorney/index.htm](http://tax.illinois.gov/TaxForms/Other/PowerofAttorney/index.htm).

We also compare your IFTA mileage to the mileage you reported to the Illinois Secretary of State’s International Registration Plan (IRP) Program. If no out-of-state travels were reported within the last 24 months, we may not renew your IFTA credentials as you may not meet the criteria to be licensed under the International Fuel Tax Agreement.

**IMPORTANT:** If you do not intend to renew your IFTA license and decals for next year, you must file your fourth quarter IFTA return (due January 31st) **and** indicate that you are canceling your IFTA account.

**Note** Your decals for next year may be displayed beginning December 1st of this year.

Access MyTax Illinois at [tax.illinois.gov](http://tax.illinois.gov)



## Grace Period

IFTA provides a grace period to allow you to receive your decals and affix them to your vehicles. **The grace period is NOT an extension for you to file your renewal application!** Once you renew your 2014 IFTA license and receive your 2014 decals, you must affix your 2014 decals to all qualified motor vehicles no later than February 28, 2014. To operate in IFTA jurisdictions during this grace period, you must display either

- valid 2014 motor fuel use tax credentials from the IFTA jurisdiction in which you are operating;
- valid 2013 motor fuel use tax credentials from the IFTA jurisdiction in which you are operating; or
- a valid single-trip permit from the IFTA jurisdiction in which you are operating.

**IMPORTANT:** Your current year IFTA license expires December 31. To take advantage of the decal display grace period, you must have your renewal application (Form MFUT-12) electronically submitted no later than December 31, 2013.

**Note** If you are operating on 2013 decals during the grace period and have not submitted your renewal application, you are operating without IFTA authority. You will be subject to applicable fees, penalties, and assessments and may be placed out of service until you renew your account.

## Reporting Requirements

### Quarterly returns

Illinois has no provision for annual reporting of motor fuel use tax. You must electronically file a quarterly tax return with us even if you had no operations during the quarter. Paper returns are no longer accepted.

Form MFUT-15 is due by the last day of the month immediately following the close of the quarter for which it is filed. Form MFUT-15 is due on or before the following dates:

<u>Reporting quarter</u>	<u>Due date</u>
January - March	April 30
April - June	July 31
July - September	October 31
October - December	January 31

If the due date is a Saturday, Sunday, or legal state holiday, the next business day is considered to be the due date.

### Penalty and interest provisions

If you do not file a tax return, file a late tax return, or do not pay all tax due, you will be charged penalty and interest.

**Note** You will be charged a penalty if your Form MFUT-15 is electronically submitted after the due date (even one day). You **must** electronically file Form MFUT-15 even if you had no operations during the quarter.

Access MyTax Illinois at [tax.illinois.gov](http://tax.illinois.gov)



## ***Reporting Requirements (continued)***

### **Penalty and interest provisions (continued)**

The penalty is \$50 or 10 percent of the delinquent tax liability, whichever is greater. Effective July 1, 2013, interest shall be set at an annual rate of two percentage points above the underpayment rate established under Section 6621(a)(2) of the Internal Revenue Code, adjusted on an annual basis on January 1st of each year. **Interest shall accrue monthly at one-twelfth this annual rate.** MyTax Illinois calculates the correct interest rate as provided by IFTA, Inc. Prior to July 1, 2013, interest is calculated at one percent per month.

Interest is computed on the tax due each member jurisdiction. Credit from one jurisdiction cannot be deducted in computing interest due another jurisdiction. We do not have singular authority to waive another jurisdiction's interest.

### **Cost of Collection Fee**

You may be assessed a cost of collection fee if you receive a notice regarding a final liability or a penalty assessment and do not pay the amount you owe within 30 days of the date of the notice. If the unpaid amount is less than \$1,000, the fee is \$30. If the amount is \$1,000 or more, the fee is \$100. The assessed amount will continue to accrue until paid.

### **Measurement conversion**

You must report fuel and distance in gallons and miles. The conversion rates are:

1 liter	=	0.2642 gallon
1 gallon	=	3.785 liters
1 mile	=	1.6093 kilometers
1 kilometer	=	0.62137 mile

Convert compressed natural gas and other fuels that cannot be measured in gallons to gallons using the conversion factor used by the jurisdiction in which the fuel was consumed.

### **Taxable fuels**

All motor fuels are subject to tax in Illinois. Individual IFTA jurisdictions may define tax-exempt fuels in their jurisdiction. If a jurisdiction does not list a tax rate for a particular fuel, that fuel is not taxed.

### **Surcharge**

Some jurisdictions have a surcharge that is not paid at the fuel pump. If you travel in a jurisdiction that imposes a surcharge, you must complete two lines on Form MFUT-15 for that jurisdiction.

### **Tax-exempt miles**

IFTA jurisdictions have different definitions of tax-exempt miles. Illinois has no tax-exempt miles. Contact each jurisdiction for details. (See "How to Contact Other IFTA Jurisdictions" on page 19.) You must maintain documentation to verify tax-exempt miles. Miles traveled under a valid single trip permit are not to be reported on Form MFUT-15.

## ***Reporting Requirements (continued)***

### **Credit for tax-paid gallons**

You may obtain credit for tax paid on fuel you purchased from an outside entity (e.g., service station) or withdrew from a tax-paid bulk fuel storage facility. To take the credit, you **must** maintain fuel receipt records and bulk fuel storage records as described in this manual (see 86 Ill. Adm. Code Section 500.335) and complete the corresponding column on Form MFUT-15.

### **Payments and refunds**

All payments due must be paid electronically through MyTax Illinois.

Any overpayment you generate in one jurisdiction will be applied to liabilities owed to another jurisdiction. A net refund will result only if your total tax-paid purchases exceed the total tax due.

If completion of your Form MFUT-15 results in a refund due, we will process your refund once we determine that all tax liabilities, including any outstanding audit assessments, have been satisfied. If the refund due amount is \$25 or more, we will automatically issue you a refund. If the refund due amount is less than \$25, we will automatically credit the amount to your account and will apply the amount to your next quarter's return. If the credit amount accumulates to \$25 or more, we will automatically issue you a refund.

You must send a separate claim for refund directly to each jurisdiction for fuel that you used in a nontaxable manner (e.g., nonhighway or off-road use).

## ***Recordkeeping Requirements***

### **Distance records**

You must maintain records of all fleet operations to support the information on your Form MFUT-15, IFTA Quarterly Return. All qualified motor vehicles in your fleet displaying IFTA decals must be reported on Form MFUT-15. You may maintain records for any intrastate qualified motor vehicles that are not required to display IFTA decals but that are, nonetheless, a part of your fleet.

Licensees who include fuel purchases and travel by qualified motor vehicles operated exclusively within a jurisdiction must obtain IFTA decals for the intrastate vehicle(s). Once decaled, the intrastate vehicle(s) must continue to be reported until such time as the decal is canceled or expired.

You may use an individual vehicle mileage record (IVMR), as required by the International Registration Plan, for recording vehicle distance information if you also include the beginning and ending odometer readings.

## ***Recordkeeping Requirements (continued)***

### **Distance records (continued)**

You may also use a trip report that includes on an individual vehicle basis

- both taxable and nontaxable usage of fuel,
- distance traveled for taxable and nontaxable use,
- trip date (starting and ending),
- trip origin and destination (including city and state),
- routes of travel,
- beginning and ending odometer readings,
- total trip miles,
- distance by jurisdiction,
- vehicle unit number,
- vehicle fleet number, and
- licensee's name.

You must maintain monthly, quarterly, and annual summaries of your individual vehicle mileage records for each vehicle.

### **Fuel records**

You must maintain complete records of all fuel you purchased, received, and used in the operation of vehicles for which motor fuel use tax reporting is required. You must separately account for bulk storage fuel purchases, bulk storage fuel withdrawals, and over-the-road (OTR) purchases. You must maintain individual totals for each fuel type. Fuel types include, but are not limited to, diesel, biodiesel, gasoline, gasohol, ethanol, methanol, liquefied petroleum gas (LPG), and compressed natural gas (CNG).

### **Fuel receipts — Tax-paid retail purchases**

To obtain credit for tax-paid retail purchases, you must keep the

- receipt or invoice;
- credit card receipt;
- automated vendor generated invoice or transaction listing; or
- microfilm/microfiche of the receipt or invoice.

Receipts that have been altered or indicate erasures are not acceptable for tax-paid credits.

The retail receipts must identify

- vehicle unit number;
- vehicle plate number; or
- other licensee identifier.

Information about distance traveled and fuel consumption may be reported only for vehicles identified as part of the qualified fleet.

## ***Recordkeeping Requirements (continued)***

### **Fuel receipts**

#### **— Tax-paid retail purchases (continued)**

For a retail receipt to be valid, the invoice must include, but is not limited to:

- purchase date;
- name and address of the seller;
- number of gallons or liters purchased;
- fuel type;
- price per gallon or liter and total amount of sale;
- unit number, plate number, or other licensee identifier; and
- name of purchaser (lessee or lessor in the case of owner operators).

### **Tax-paid bulk fuel storage and withdrawals**

If you have bulk fuel storage, you must maintain the following records for each tax-free and tax-paid bulk fuel storage facility:

- date of withdrawal;
- number of gallons withdrawn;
- fuel type withdrawn;
- unit number of the vehicle into which the fuel was placed; and
- fuel purchase records indicating beginning inventory, additional gallons purchased, total gallons available, and ending inventory. Beginning and ending inventory records may be kept either by month or quarter.

You must maintain copies of all delivery tickets and/or receipts. Receipts that have been altered or indicated erasures are not acceptable for tax-paid credits.

### **Alternative recording devices**

You may use onboard recording devices, satellite tracking systems, or other electronic data-recording systems in place of, or in addition to, handwritten trip reports for recordkeeping purposes. Contact our Motor Fuel Use Tax Section at the address or telephone number on page 17 of this manual for additional information on alternative recording devices.

### **Record retention period**

Accurate recordkeeping is important when you request a tax refund or credit for tax-paid fuels and is required to ensure compliance with reporting and payment of all tax liabilities. You must maintain records for a period of four years from the due date of Form MFUT-15 or the date that you file Form MFUT-15, whichever is later, to substantiate the information reported on the return. If you do not comply with the recordkeeping requirement, we may revoke your license. As an IFTA program licensee, your records must be made available to any IFTA-member jurisdiction. If you do not provide records upon demand for the purpose of audit, the statute of limitations is extended until the records are provided.

## ***Audits***

### **Requirements**

The purpose of an audit is to verify the fuel and mileage data you reported on Form MFUT-15, IFTA Quarterly Return. We will audit any IFTA licensee on behalf of all member jurisdictions.

### **Notification of date**

Prior to conducting an audit, the auditor will contact you to arrange an acceptable date to begin the audit. At that time, the auditor will outline the time period to be audited and the records to be reviewed. The auditor will also send you a letter to confirm the date and time. For just cause, the auditor may waive the notification requirements.

### **Conferences**

At the beginning of the audit, the auditor will meet with you to determine background information, reporting methods, and records to be reviewed. As the audit progresses, the auditor will discuss with you the sample periods, sampling techniques, and any problem areas. The auditor will also hold a final meeting with you to explain audit adjustments and future reporting practices.

### **Guidelines**

The following guidelines apply to each audit:

- In the absence of adequate records, the auditor may use a standard of four miles per gallon.
- The audit will be completed using the best information available.
- The auditor will disallow tax-paid fuel entries if the proper documentation is unavailable.
- The auditor will make all reasonable attempts to verify reported miles.

### **Results**

The auditor will show any audit adjustment on an amended return covering the audit period and will also request payment of the liability, if any, from you.

## ***Protest Procedures***

### **Request audit by other IFTA jurisdictions**

If you disagree with the Illinois Department of Revenue's audit findings, you may request either all or some of the IFTA jurisdictions to audit your records. Any jurisdiction that has been requested to audit your records may accept or reject your request. A jurisdiction that accepts your request may audit only its portion of your operations. You must make records available to the jurisdiction at either the jurisdiction's office, a designated place requested by the jurisdiction, or your place of business. If your place of business is selected, you must pay reasonable per diem and travel expenses.

We will send our audit reports to all other IFTA-member jurisdictions. Any member jurisdiction may reexamine our audit findings and may, at its own expense, re-audit your data after notifying your base jurisdiction and you of reasonable cause for the re-audit.

### **Informal Conference Board review**

You may request that the Informal Conference Board (ICB) review the proposed audit liability, claim reduction, or claim denial prior to issuance of the audit liability, claim denial, or claim reduction, in accordance with regulations at 86 Ill. Adm. Code Part 215.

Access MyTax Illinois at [tax.illinois.gov](https://tax.illinois.gov)

## ***Protest Procedures (continued)***

### **30-day protest period**

You may protest any action or audit finding made by the Department concerning the amount of tax or penalty in controversy by submitting a written request for a hearing within 30 days after notification of the notice of the original action or finding. If the hearing is not requested within 30 days, the Department's action becomes final.

Mail your written protest requesting a hearing to:

BUREAU OF AUDITS TECHNICAL REVIEW SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19012  
SPRINGFIELD IL 62794-9012

If the amount in controversy is \$15,000 or more, the protest should be filed with the Illinois Independent Tax Tribunal in the form of a petition in accordance with the Tribunal's rules of practice and procedure.

### **Administrative hearing**

The Office of Administrative Hearings (OAH) will schedule a hearing, provided that you have timely requested the hearing. The OAH will send you written notice of the date, time, and place of the hearing at least 14 days prior to the hearing date. At the hearing, you may represent yourself or have a person licensed to practice law in Illinois or permitted to practice in Illinois by rules of comity represent you. A corporation may be represented by an officer or employee only when the contested liability does not exceed \$2,500, exclusive of penalty and interest. Persons may not appear in a representative capacity unless a properly executed power of attorney has been filed with the OAH. You or your attorney may produce witnesses, documents, or other pertinent materials at the hearing to substantiate your protest. The OAH will notify you or your attorney in writing of the hearing results.

The Department will participate in the hearing on behalf of all member jurisdictions.

For more information, see 86 Ill. Adm. Code Part 200, "Practice and Procedure for Hearings before the Illinois Department of Revenue."

### **Illinois Independent Tax Tribunal**

If you disagree with the Illinois Department of Revenue's audit findings and the amount in controversy is \$15,000 or more, the protest should be filed with the Illinois Independent Tax Tribunal in the form of a petition in accordance with the Tribunal's rules of practice and procedure.

### **Circuit court**

If you are not satisfied with the results of the administrative hearing, you may seek a review of the hearing decision in circuit court under provisions of the Administrative Review Law (735 ILCS 5/3-101, *et seq.*).

If you disagree with our determination that monies are due, you may bypass the administrative hearing process by paying the monies under protest and seeking review of our determination in circuit court under the provisions of the State Officers and Employees Money Disposition Act (30 ILCS 230/1, *et seq.*).

### **Appellate court**

Decisions of the Illinois Independent Tax Tribunal must be appealed directly to the Illinois appellate court.

Access MyTax Illinois at [tax.illinois.gov](https://tax.illinois.gov)

## ***License Status***

### **Canceled**

You may request us to cancel your IFTA license if you have gone out of business, but first you must satisfy all reporting requirements and tax liabilities. To cancel your license, send us a written request for cancellation and electronically file a “final” Form MFUT-15. To indicate the end of operations, check the cancellation box and enter the effective cancellation date on the final Form MFUT-15.

Once your license has been canceled, you must destroy all decals and the original license and all copies. Any IFTA jurisdiction may conduct a final audit once your license has been canceled. Even though you cancel your license, you are still obligated to keep all records for a period of four years from the due date of your final Form MFUT-15 or the date filed, whichever is later.

**IMPORTANT:** If you do not intend to renew your IFTA license and decals for next year, you must file your fourth quarter return (due January 31st) **and** indicate that you are canceling your IFTA account.

### **Revoked**

We may revoke your IFTA license if you do not comply with all motor fuel use tax requirements. Noncompliance may include:

- not filing Form MFUT-15,
- not remitting all taxes due (including the reversal of an electronic payment),
- not filing or maintaining a bond when requested,
- making an electronic payment that is reversed for non-sufficient funds,
- improperly using IFTA decals, or
- refusing to allow a dyed diesel fuel inspection.

You may be fined and assessed for operating on a revoked IFTA license and will be subject to a \$100 reinstatement fee.

We will notify the Illinois State Police and all other IFTA-member jurisdictions when your license has been revoked.

### **Reinstated**

If revoked, we may reinstate your IFTA license if you have filed all required returns and have paid all outstanding liabilities. You will be required to pay a reinstatement fee of \$100 and electronically file Form MFUT-12, Application for Motor Fuel Use Tax IFTA License and Decals. You will also be required to post a bond sufficient to satisfy any potential liabilities. We will notify the Illinois State Police and all other IFTA-member jurisdictions when your license is reinstated.

# Violations

## Traffic offenses

### Failure to display Motor Fuel Use Tax license

You may be asked by a law enforcement officer or an agent of the Illinois Department of Revenue to show your license for inspection. If you do not provide the original valid license or copy of the valid license to the officer or agent, you will be subject to a traffic citation for failing to display a motor fuel use tax license.

### Failure to display Motor Fuel Use Tax decals

On each qualified motor vehicle, you must display two valid motor fuel use tax decals, one properly affixed on each external side of the vehicle.

If you do not display two valid decals, you will be subject to a traffic citation for operating without displaying motor fuel use tax decals.

### Failure to display Motor Fuel Use Tax single-trip permit

If you are the driver of any qualified motor vehicle and do not possess a valid motor fuel use tax license or display valid decals, you must have a valid single-trip permit for interstate motor fuel use tax.

If you do not provide a valid single-trip permit for inspection by a law enforcement official, you will be subject to a traffic citation for operating a qualified motor vehicle without displaying a single-trip permit.

### Operating with a revoked Motor Fuel Use Tax license

You must not operate a qualified motor vehicle in Illinois with a revoked motor fuel use tax license.

If a qualified motor vehicle is operated in Illinois with a revoked motor fuel use tax license, the vehicle will be placed out of service. The vehicle cannot be operated in Illinois until reinstatement of the motor fuel use tax license.

## Civil Penalty

If a qualified motor vehicle is found to be operating in Illinois without a valid

- Motor Fuel Use Tax license and decals,
- Single Trip Permit, or
- 30-day IFTA temporary permit,

then the person required to obtain a license or permit under Section 13a.4 or Section 13a.5 of the Motor Fuel Tax Law must pay a minimum \$1,000 penalty.

**Note** There is a \$2,000 penalty for each subsequent occurrence.

## Criminal offenses

As a motor carrier licensed for motor fuel use tax in Illinois, it is your responsibility to ensure that all tax returns are correctly reported, filed on time, and paid in full when due. The following actions are all criminal offenses in Illinois:

- operating without a valid motor fuel use tax license,
- failing to file a quarterly motor fuel use tax return,
- failing to make payment of motor fuel use taxes due,
- filing a false quarterly motor fuel use tax return,
- filing a false motor fuel use tax application or decal order form,
- failing to keep books and records, and
- refusing upon demand to submit for inspection and examination the required books and records.

Access MyTax Illinois at [tax.illinois.gov](https://tax.illinois.gov)



## ***Violations (continued)***

### **Dyed diesel**

It is illegal to use dyed diesel fuel to power your licensed motor vehicle on the highways of Illinois. Any person who knowingly possesses dyed diesel fuel for highway use is guilty of a Class A misdemeanor. Each subsequent offense is a Class 4 felony. If a licensed motor vehicle is found to have dyed diesel fuel within the ordinary fuel tanks attached to the motor vehicle, the operator shall pay a penalty of \$1,000. For a second or subsequent occurrence the penalty is \$5,000.

Diesel fuel is considered dyed if any amount of dye is present. Do not

- blend tax-paid diesel fuel with tax-free dyed diesel in the ordinary fuel tank of your diesel powered licensed motor vehicle, or
- blend transmission fluid and/or additives that contain the dye Solvent Red 164 with tax-paid diesel fuel to power your diesel-powered licensed motor vehicle.

In our efforts to enforce this law, an agent of IDOR may ask to inspect your fuel tanks for any presence of dye. Persons refusing to allow an inspection shall pay a \$1,000 penalty for each refusal. Any license or permit issued under the Motor Fuel Tax Law may be revoked for refusing to allow an inspection.

## ***Where to Get Information***

### **International Fuel Tax Association, Inc.**

Visit the International Fuel Tax Association's (IFTA Incorporated) website at [www.iftach.org](http://www.iftach.org) to access the monthly newsletter, current and previous quarters' tax rates, and other information.

### **Illinois Department of Revenue website**

Important updates and general information are available on our website at [tax.illinois.gov](http://tax.illinois.gov). Information and forms for other taxes (e.g., income tax, sales tax, etc.) are also available.

## ***How to Contact Us***

### **Illinois Department of Revenue**

#### **Motor Fuel Use Tax**

To better service any inquiries you have regarding the Illinois Motor Fuel Use Tax or your account, please use the contact information listed below.

MOTOR FUEL USE TAX SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19477  
SPRINGFIELD IL 62794-9477  
**217 785-1397**  
[Rev.IFTA@Illinois.gov](mailto:Rev.IFTA@Illinois.gov)

#### **Parcels or overnight express delivery**

MOTOR FUEL USE TAX SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
101 W JEFFERSON MC 2-265  
SPRINGFIELD IL 62702

Access MyTax Illinois at [tax.illinois.gov](http://tax.illinois.gov)

## ***How to Contact Us (continued)***

**Report violations or  
misuse of Motor Fuel Use  
Tax license, decals, or  
single-trip permits**

INVESTIGATIONS AND PROSECUTIONS BUREAU  
ILLINOIS DEPARTMENT OF REVENUE  
100 W RANDOLPH STREET  
CHICAGO IL 60601  
**312 814-1750 *or* 1 800 CHEAT-11 (1 800 243-2811)**

## ***How to Contact Other Illinois State Agencies***

**Other Illinois agencies** Below is a list of other Illinois state agencies you may need to contact regarding your trucking or transportation operations.

**Travel Authority**

TRANSPORTATION DIVISION  
IL COMMERCE COMMISSION  
527 EAST CAPITOL AVENUE  
SPRINGFIELD IL 62794-9280  
**217 782-2593**  
[www.icc.illinois.gov](http://www.icc.illinois.gov)

**Vehicle licensing and  
registration  
or  
International Registration  
Plan (IRP)**

COMMERCIAL AND FARM TRUCK SERV  
IL SECRETARY OF STATE  
SECOND AND EDWARDS STREET  
M J HOWLETT BUILDING ROOM 300  
SPRINGFIELD IL 62756  
**217 782-4815**  
[www.cyberdriveillinois.com](http://www.cyberdriveillinois.com)

**Oversize and overweight  
permits  
or  
Designated Truck Route  
maps**

IL DEPT OF TRANSPORTATION  
2300 SOUTH DIRKSEN PARKWAY  
SPRINGFIELD IL 62764  
**217 785-1477**  
**1 800 252-8636**  
[www.dot.il.gov](http://www.dot.il.gov)

**State Police Commercial  
Vehicle Enforcement**

COMMERCIAL VEHICLE ENFORCEMENT  
IL STATE POLICE  
801 S. SEVENTH ST FL 003 SUITE 300 NORTH  
SPRINGFIELD IL 62703  
**217 782-6267**  
[www.isp.state.il.us](http://www.isp.state.il.us)

**Road condition  
information**

Pre-recorded road condition information  
Illinois Department of Transportation  
**1 800 452-IDOT (4368)**  
[www.gettingaroundillinois.com](http://www.gettingaroundillinois.com)

Access MyTax Illinois at [tax.illinois.gov](http://tax.illinois.gov)

## ***How to Contact Other IFTA Jurisdictions***

### **Other IFTA-member jurisdictions**

#### **Alabama**

DEPARTMENT OF REVENUE  
MOTOR CARRIER SERVICES  
2545 TAYLOR ROAD  
MONTGOMERY AL 36117

**334 242-2999**

#### **Alberta, Canada**

ALBERTA REVENUE TAX AND REVENUE ADMINISTRATION  
9811-109 STREET  
SIR FREDERICK W HAULTAIN BUILDING  
EDMONTON AB T5K2L5  
CANADA

**780 427-3044**

#### **Arizona**

DEPARTMENT OF TRANSPORTATION  
1801 WEST JEFFERSON STREET  
MD 527M  
PHOENIX AZ 85007-3204

**877 425-9931**

#### **Arkansas**

DEPARTMENT OF FINANCE AND ADMINISTRATION  
MOTOR FUEL TAX  
PO BOX 1752  
LITTLE ROCK AR 72203

**501 682-4814**

#### **British Columbia, Canada**

PROVINCE OF BRITISH COLUMBIA  
CONSUMER TAXATION PROGRAMS BRANCH  
PO BOX 9442 STN PROV GOVT  
VICTORIA BC V8W9V4  
CANADA

**250 387-0635**

#### **California**

STATE BOARD OF EQUALIZATION  
1030 RIVERSIDE PARKWAY STE 125  
WEST SACRAMENTO CA 95605

**916 373-3050**

Access MyTax Illinois at [tax.illinois.gov](https://tax.illinois.gov)

## ***How to Contact Other IFTA Jurisdictions (continued)***

### **Other IFTA-member jurisdictions (continued)**

#### **Colorado**

DEPARTMENT OF REVENUE  
TAXPAYER SERVICES  
1375 SHERMAN STREET - ROOM 200  
DENVER CO 80261

**303 205-8205**

#### **Connecticut**

DEPARTMENT OF REVENUE SERVICES  
25 SIGOURNEY STREET  
HARTFORD CT 06106

**860 541-3222**

#### **Delaware**

DEPARTMENT OF TRANSPORTATION  
MOTOR CARRIER SERVICES SECTION  
PO DRAWER E  
DOVER DE 19903-1565

**302 744-2702**

#### **Florida**

DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES  
2900 APALACHEE PARKWAY MS-62  
TALLAHASSEE FL 32399-0626

**850 617-3002**

#### **Georgia**

DEPARTMENT OF REVENUE  
MOTOR FUEL TAX UNIT  
1800 CENTURY CENTER BLVD NE  
ATLANTA GA 30345-3205

**404 417-6768**

#### **Idaho**

TAX COMMISSION  
ACCOUNT REGISTRATION AND MAINTENANCE - IFTA  
PO BOX 36  
BOISE ID 83722-0036

**208 334-7806**

## ***How to Contact Other IFTA Jurisdictions (continued)***

### **Other IFTA-member jurisdictions (continued)**

#### **Indiana**

DEPARTMENT OF REVENUE  
MOTOR CARRIER SERVICES DIVISION  
7811 MILHOUSE ROAD SUITE M  
INDIANAPOLIS IN 46241

**317 615-7345**

#### **Iowa**

DEPARTMENT OF TRANSPORTATION  
MOTOR CARRIER SERVICES  
PO BOX 10382  
DES MOINES IA 50306-0382

**515 237-3268**

#### **Kansas**

DEPARTMENT OF REVENUE  
CUSTOMER RELATIONS - MOTOR FUEL  
915 SW HARRISON ST  
TOPEKA KS 66625-8100

**785 296-4466**

#### **Kentucky**

TRANSPORTATION CABINET  
DIVISION OF MOTOR CARRIERS  
PO BOX 2007  
FRANKFORT KY 40602

**502 564-9900 EXT. 4103**

#### **Louisiana**

DEPARTMENT OF REVENUE  
TAXPAYER SERVICE DIVISION  
PO BOX 4998  
BATON ROUGE LA 70896-6362

**225 219-7656**

#### **Maine**

BUREAU OF MOTOR VEHICLES  
FUEL TAX LICENSING  
29 STATE HOUSE STATION  
AUGUSTA ME 04333-0029

**207 624-9000 EXT. 52136**

## ***How to Contact Other IFTA Jurisdictions (continued)***

### **Other IFTA-member jurisdictions (continued)**

#### **Manitoba, Canada**

MANITOBA FINANCE  
TAXATION DIVISION  
101-401 YORK AVENUE  
WINNIPEG MB R3C0P8  
CANADA

**204 945-3194**

#### **Maryland**

COMPTROLLER OF MARYLAND  
MOTOR FUEL TAX DIV  
PO BOX 1751  
ANNAPOLIS MD 21404-1751

**410 260-7818**

#### **Massachusetts**

DEPARTMENT OF REVENUE  
IFTA OPERATIONS UNIT  
PO BOX 7027  
BOSTON MA 02204

**617 887-5054**

#### **Michigan**

DEPARTMENT OF TREASURY  
CUSTOMER CONTACT DIVISION — SPECIAL TAXES  
PO BOX 30474  
LANSING MI 48909

**517 636-4580**

#### **Mississippi**

STATE TAX COMMISSION  
PO BOX 1033  
1577 SPRINGRIDGE ROAD  
RAYMOND, MS 39154-9602

**601 923-7152**

#### **Missouri**

DEPARTMENT OF TRANSPORTATION  
MOTOR CARRIER SERVICES  
PO BOX 893  
JEFFERSON CITY MO 65102-0893

**573 751-0661**

Access MyTax Illinois at [tax.illinois.gov](http://tax.illinois.gov)

## ***How to Contact Other IFTA Jurisdictions (continued)***

### **Other IFTA-member jurisdictions (continued)**

#### **Montana**

DEPARTMENT OF TRANSPORTATION  
MOTOR CARRIER SERVICES DIVISION  
PO BOX 4639  
HELENA MT 59604-4639

**406 444-0816**

#### **Nebraska**

DEPARTMENT OF MOTOR VEHICLES  
MOTOR CARRIER SERVICES DIVISION  
301 CENTENNIAL MALL SOUTH  
PO BOX 94729  
LINCOLN NE 68509-4729

**888 622-1222**

#### **Nevada**

DEPARTMENT OF MOTOR VEHICLES  
MOTOR CARRIER SECTION  
555 WRIGHT WAY  
CARSON CITY NV 89711-0625

**775 684-4711 EXT. 2**

#### **New Brunswick, Canada**

DEPARTMENT OF FINANCE  
REVENUE AND TAXATION DIVISION  
TAX ACCOUNTING & REFUNDS  
670 KING ST  
PO BOX 3000  
FREDERICTON NB E3B5G5  
CANADA

**506 453-3029**

#### **Newfoundland, Canada**

DEPARTMENT OF FINANCE  
TAX ADMINISTRATION DIVISION  
CONFEDERATION BUILDING  
PO BOX 8720  
ST JOHNS NL A1B4K1  
CANADA

**709 729-1786**

## ***How to Contact Other IFTA Jurisdictions (continued)***

### **Other IFTA-member jurisdictions (continued)**

#### **New Hampshire**

DEPARTMENT OF SAFETY  
ROAD TOLL BUREAU  
33 HAZEN DRIVE  
CONCORD NH 03305

**603 223-8069**

#### **New Jersey**

DIVISION OF MOTOR VEHICLES  
225 EAST STATE STREET PO BOX 133  
TRENTON NJ 08666

**609 633-9407**

#### **New Mexico**

TAXATION AND REVENUE DEPARTMENT  
COMMERCIAL VEHICLE BUREAU  
PO BOX 5188  
SANTA FE NM 87504-5188

**505 827-1005**

#### **New York**

DEPARTMENT OF TAXATION AND FINANCE  
REGISTRATION SECTION/HIGHWAY USE TAX UNIT  
W.A. HARRIMAN CAMPUS  
ALBANY NY 12220

**518 457-5735**

#### **North Carolina**

DEPARTMENT OF REVENUE  
MOTOR FUELS TAX DIVISION  
1429 ROCK QUARRY ROAD SUITE 105  
RALEIGH NC 27640

**919 707-7520**

#### **North Dakota**

DEPARTMENT OF TRANSPORTATION  
MOTOR VEHICLE DIVISION-MOTOR CARRIER SERVICES  
608 EAST BOULEVARD AVENUE STE 103  
BISMARCK ND 58505-0780

**701 328-2928**



## ***How to Contact Other IFTA Jurisdictions (continued)***

### **Other IFTA-member jurisdictions (continued)**

#### **Nova Scotia, Canada**

SERVICE NOVA SCOTIA & MUNICIPAL RELATIONS  
PROGRAM MANAGEMENT & CORPORATE SERVICES  
PO BOX 755  
HALIFAX NS B3J2V4  
CANADA

**902 424-2850**

#### **Ohio**

DEPARTMENT OF TAXATION  
EXCISE AND MOTOR FUEL TAX DIVISION  
PO BOX 530  
COLUMBUS OH 43216-0530

**855 466-3921**

#### **Oklahoma**

CORPORATION COMMISSION  
ENERGY AND EXCISE TAX DIVISION  
PO BOX 530  
OKLAHOMA CITY OK 73152-2948

**405 522-4527**

#### **Ontario, Canada**

MOTOR FUELS AND TOBACCO TAX BRANCH  
MINISTRY OF FINANCE  
33 KING ST WEST 3RD FLOOR, BOX 625  
OSHAWA ON L1H8H9  
CANADA

**905 440-4186**

#### **Oregon**

DEPARTMENT OF TRANSPORTATION  
MOTOR CARRIER TRANSPORTATION DIVISION  
550 CAPITOL STREET NE  
SALEM OR 97301-2530

**503 373-1634**

#### **Pennsylvania**

DEPARTMENT OF REVENUE  
BUREAU OF MOTOR FUEL TAXES  
PO BOX 280646  
HARRISBURG PA 17128-0646

**717 705-5460**

## ***How to Contact Other IFTA Jurisdictions (continued)***

### **Other IFTA-member jurisdictions (continued)**

#### **Prince Edward Island, Canada**

DEPARTMENT OF THE PROVINCIAL TREASURY  
TAXATION AND PROPERTY RECORDS DIVISION  
SHAW BUILDING, 1ST FLOOR  
PO BOX 2000  
CHARLOTTETOWN PE C1A7N8  
CANADA

**902 368-6577**

#### **Quebec, Canada**

MINISTÈRE DU REVENUE DU QUÉBEC  
SERVICE COTISATION - B(DGM)  
3800 RUE DE MARLY, SECTEUR 3-2-1  
SAINTE-FOY QC G1X4A5  
CANADA

**418 652-4382**

#### **Rhode Island**

DEPARTMENT OF ADMINISTRATION  
DIVISION OF TAXATION - EXCISE TAX SECTION  
ONE CAPITOL HILL  
PROVIDENCE RI 02908

**401 574-8788**

#### **Saskatchewan, Canada**

SASKATCHEWAN FINANCE  
REVENUE DIVISION  
2350 ALBERT STREET, 4TH FLOOR  
REGINA SK S4P4A6  
CANADA

**306 787-6632**

#### **South Carolina**

DEPARTMENT OF MOTOR VEHICLES  
MOTOR CARRIER SERVICES  
10311 WILSON BLVD  
PO BOX 1498  
BLYTHEWOOD SC 29016

**803 896-3870**

## ***How to Contact Other IFTA Jurisdictions (continued)***

### **Other IFTA-member jurisdictions (continued)**

#### **South Dakota**

DEPARTMENT OF REVENUE  
DIVISION OF MOTOR VEHICLES  
445 EAST CAPITOL AVENUE  
PIERRE SD 57501-3100

**605 773-5408**

#### **Tennessee**

DEPARTMENT OF REVENUE  
COMMERCIAL VEHICLE DIVISION/IFTA UNIT  
301 PLUS PARK BLVD  
NASHVILLE TN 37217

**615 399-4267**

#### **Texas**

COMPTROLLER OF PUBLIC ACCOUNTS  
LBJ STATE OFFICE BUILDING  
111 EAST 17TH STREET  
AUSTIN TX 78774

**512 463-6056**

#### **Utah**

STATE TAX COMMISSION  
210 N 1950 W  
SALT LAKE CITY UT 84134

**801 297-6890**

#### **Vermont**

DEPARTMENT OF MOTOR VEHICLES  
120 STATE STREET  
MONTPELIER VT 05603-0001

**802 828-2070**

#### **Virginia**

DEPARTMENT OF MOTOR VEHICLES  
MOTOR CARRIER SERVICES  
PO BOX 27412  
RICHMOND VA 23269-0001

**804 249-5130**

## ***How to Contact Other IFTA Jurisdictions (continued)***

### **Other IFTA-member jurisdictions (continued)**

#### **Washington**

DEPARTMENT OF LICENSING  
FUEL TAX SERVICES  
PO BOX 9228  
OLYMPIA WA 98507-9228

**360 664-1868**

#### **West Virginia**

TAX DEPARTMENT  
DEPARTMENT OF MOTOR VEHICLES  
COMMERCIAL VEHICLE SECTION FUEL TAX UNIT  
5707 MACCORKLE AVENUE 17900  
CHARLESTON WV 25311

**304 926-0799**

#### **Wisconsin**

DEPARTMENT OF TRANSPORTATION  
4802 SHEBOYGAN AVENUE ROOM 151  
PO BOX 7979  
MADISON WI 53707-7979

**608 266-9900**

#### **Wyoming**

DEPARTMENT OF TRANSPORTATION  
MOTOR VEHICLE SERVICES IFTA FUEL TAX SECTION  
5300 BISHOP BLVD  
CHEYENNE WY 82009-3340

**307 777-4827**

## ***Exhibits***

<b>Exhibit</b>	<b>Page</b>
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IFTA Decal	31
Single-trip Permit	32
MyTax Illinois Informational Bulletin FY 2013-02	33

# License

for International Fuel Tax Agreement



Licensee Name

October 12, 2013

Licensee DBA



Licensee street address

Letter ID: CNXXX126449664X5



Licensee city,state,zip

Account ID:

License Number:

Reporting Period: December 2014



	Illinois Department of Revenue		Illinois IFTA License Number
Illinois Interstate Motor Fuel Use Tax License issued under the International Fuel Tax Agreement (IFTA)			
Effective Date January 1, 2014 - December 31, 2014			
This license is valid for qualified vehicles operated by the licensee in all IFTA jurisdictions.			
Licensee Name		Note	
Licensee DBA		This document or an exact reproduction of this document must be carried in the cab of each qualified vehicle registered under the Illinois IFTA program.	
Licensee street address			
Licensee city, state, zip			
	December 1, 2013		
	Date Issued		

Retain this portion for your records

Detach License here

Enclosed are your IFTA license and decals. You are required to make legible copies of this license so a copy is carried in each qualified motor vehicle. This license is valid in all current IFTA jurisdictions.

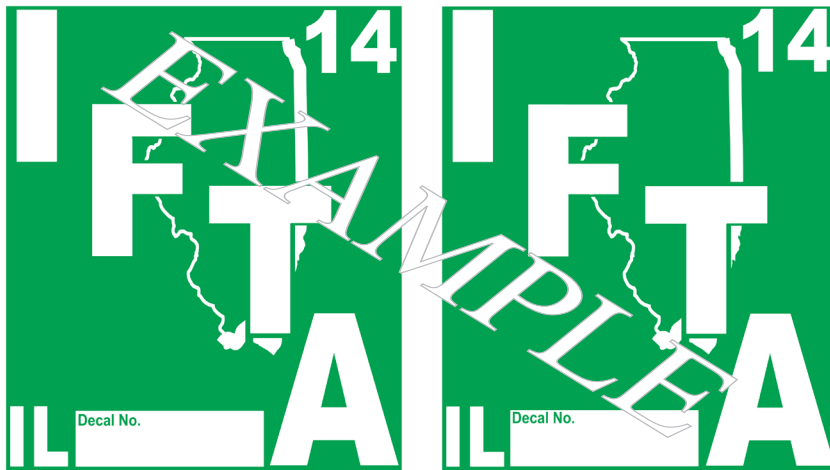
Each vehicle must display one set of decals on the exterior portion of the qualified motor vehicle's cab - one decal on each side. Do not display decals on windshields, side vent windows, saddle tanks or trailers. You must remove all expired decals. Failure to display the decals in the required location may result in a citation issued by law enforcement officials. In addition, jurisdictions may require you to purchase a single trip permit if decals are not properly displayed.

## THESE 2014 CREDENTIALS MAY BE DISPLAYED BEGINNING DECEMBER 1, 2013

If, at any time during the year, you go out of business or otherwise voluntarily close your Motor Fuel Tax account, please contact us. Upon closure of your account, you will be required to destroy this license and all copies. You also must remove all related decals issued by the Illinois Department of Revenue.

If you have any questions, please write or call our Springfield office weekdays between 8:00 a.m. and 4:30 p.m. Our address and telephone number are below.

MOTOR FUEL USE TAX SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19467  
SPRINGFIELD IL 62794-9467  
217 785-1397



MFUT-14 (R-01/13)

Green in color

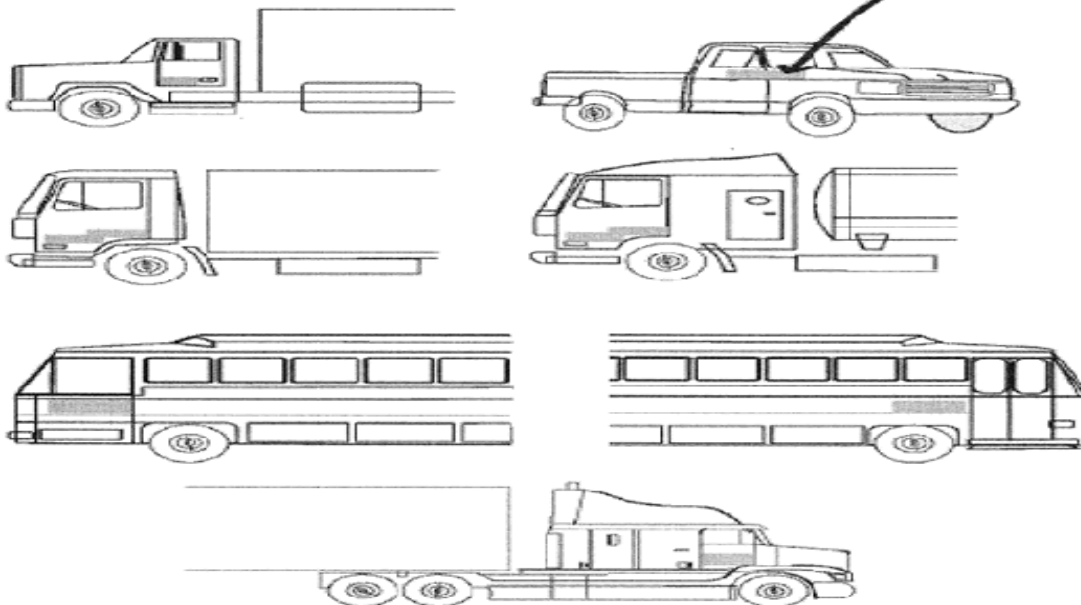
### Placement of Decals

Each qualified vehicle must display **one set** of valid decals on the exterior portion of the truck's cab; **one decal on each side**.

- 1 Refer to your IFTA Carrier Compliance Manual for proper placement of decal.
- 2 Peel decal from paper backing by bending backward at center and lifting edge.
- 3 Apply to clean, smooth, wax free surface at moderate temperature.
- 4 Position decal on surface and rub firmly.

MFUT-14 (R-1/13)

***Place your IFTA decals in the shaded areas.***



*Avoid costly delays on the road by affixing your valid IFTA decals in the recommended shaded locations on both sides of the vehicle. These locations have been endorsed by your jurisdiction and the IFTA Law Enforcement Committee. Do not place IFTA decals on windows, mirrors, trunks, or vents. Please remove all expired or non-valid decals.*



## Single Trip Interstate Motor Fuel Use Tax Permit

Please print or type

- This permit is not transferable.**

A for 36 hours thereafter then void.





# *informational*

## *Bulletin*

Brian Hamer, Director

## **New Online Account Management System Available**

***To all tax professionals and taxpayers registered for Illinois sales, use, and other related taxes***

This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.



Look for  
this logo!

### **For information or forms**

Visit our web site at:  
**tax.illinois.gov**

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

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

On September 24, 2012, **MyTax Illinois**, an online account management program for taxpayers, will become available. MyTax Illinois provides a centralized location on the Illinois Department of Revenue (IDOR) website for taxpayers to register a new business, file returns, make payments, and manage their tax accounts. With MyTax Illinois, more sales, use, and other related tax returns can now be filed electronically including the ART-1, CMFT-1, PST-1, ST-1, ST-4, ST-8, ST-14, ST-44, and ST-556. Other new functions include the ability for ST-1 filers to file electronically with special attachments and credits such as Schedule ST-2-DP and ST-2-TS, and PST-2 reporting. For MyTax Illinois information and special filing and payment requirements for IFTA, see Informational Bulletin FY 2013-03 at **tax.illinois.gov**.

### **What taxes will be included in MyTax Illinois?**

All tax types listed below will eventually be part of MyTax Illinois. Full implementation will take place in three phases, with a tentative completion date of June 2013.

#### **Phase 1 – September 2012**

- New business registration for all tax types administered by IDOR
- Sales, use, and other related tax return filing, payment, and account management (includes taxpayers who file Forms ART-1, CMFT-1, PST-1, ST-1, ST-4, ST-8, ST-14, ST-44, and ST-556)
- International Fuel Tax Agreement (IFTA) registration, filing, payment, and account management

#### **Phase 2 – March 2013**

- Excise tax return filing, payment, and account management

### Phase 3 – June 2013

- Withholding income tax return filing, payment, and account management
- Business income tax return filing, payment, and account management
- Individual income tax account management

### Other than the addition of new taxes in each phase, should I expect any other changes to MyTax Illinois?

Yes. With MyTax Illinois, IDOR wants to put more control of tax accounts into your hands by adding more functionality as we continue to build the system. Look for information on **tax.illinois.gov** and on the home screen for MyTax Illinois.

### What will I be able to do using MyTax Illinois?

With the first phase of MyTax Illinois, you will be able to

- register a new business,
- file and view original and amended returns,
- schedule, adjust, and make payments online,
- view correspondence received from IDOR, and
- view account information.

Each of these functions will be available to you from one centralized location, and all in one session, for all return types in Phase 1.

### How do I access MyTax Illinois?

To set up your MyTax Illinois access, you must complete specific information about you and your company. First, go to **tax.illinois.gov** and click on the MyTax Illinois logo. Follow the instructions to advance to the MyTax Illinois home screen. From there, you will click on the “Sign up now!” button, complete all required fields on the “Activation Summary” page, and then click “submit”.

After IDOR verifies your submitted information — usually within a minute or two — we will send a message to the email address you provided giving you the authorization code needed for your initial login. Then, go back to the MyTax Illinois home screen (through **tax.illinois.gov** or use the link within the email) and enter your username and password, along with the authorization code. **Note:** The authorization code is only required for your first login.

As more taxes are added to MyTax Illinois, no additional action will be necessary if you have already activated your account for sales, use, and other related taxes. MyTax Illinois will automatically provide account information for the additional taxes when you logon.

If you have trouble activating your MyTax Illinois account, call us at **217 785-3707**.

### Will I have a separate MyTax Illinois account for each type of return I file?

No. Activation is based on your Social Security number (SSN) if you are a sole proprietor or your Federal Employer Identification Number (FEIN) for all other businesses. This means that your company can only have **one** MyTax Illinois account per FEIN or SSN.

Your company will be required to designate a “Primary User” to set up your MyTax Illinois account who will then grant others access.

### How do I grant others access to my MyTax Illinois account?

The primary user has two methods for granting others access to your company’s MyTax Illinois account. The first method is to create a secondary user ID, which enables another person to access your account without requiring them to set up their own primary account. The secondary user will have a unique user ID and password for your account. The primary user can set up multiple secondary users as needed.

The second method the primary user can use is to grant third-party access to your company’s MyTax Illinois account. This is typically used for a tax preparer. The third-party user must have their own MyTax Illinois account in order to access your account, and they are required to enter shared secret information to verify that they should have access to your account. If the third party is not registered for one of the taxes currently available in MyTax Illinois, they will not be able to create their own MyTax Illinois account or have access to yours through the third-party method. Any third-party you wish to grant access to who does not have their own MyTax Illinois account can still be granted access through the secondary user method described in this section.

### Will I be able to control what secondary or third-party users are allowed to do on the account?

Yes. As primary user, you control the settings for all access to your account. You can choose to allow other users only to view your tax account information, file returns, make payments, or to file and pay. The primary user will be responsible for any maintenance needed to secondary or third-party users.

### What happens if our company needs to change the primary user?

The department can reset your company's primary user on your MyTax Illinois account. For assistance with changing your company's MyTax Illinois primary user, call us at **217 785-3707**.

### What are the benefits of using MyTax Illinois to file returns and make payments?

MyTax Illinois has the following features that make filing returns and making payments easier.

- Filing your original return using MyTax Illinois allows you to file any amended returns needed on that period electronically as well. **Note:** Any corrections to original returns filed on paper, including older periods, will have to be filed using the paper amended forms available on our website.
- Many of the calculation fields on returns will compute automatically, which reduces math errors.
- Returns can be saved and edited at a later time before they are submitted or canceled.
- There are helpful tips available for many of the lines where common mistakes are made. These tips can be viewed or hidden by clicking on the blue question mark icon next to the lines.
- Multiple payments can be scheduled in advance, and changes can be made, as necessary, or the payment can be canceled, up to 2 business days prior to the date of debit.
- Fields that contain errors are displayed in red, providing a clear indication where changes must be made before the return or payment is submitted.

### What can I expect my returns to look like in MyTax Illinois?

When filing your returns, you will be required to provide the same information that we currently ask for. Providing this information electronically does change the appearance of the information during your filing session because it has been developed to save you time and to help ensure accuracy. You can expect to see some information pre-populated for you as well as the use of drop down menus, check boxes, and hyperlinks to make your filing experience more efficient.

When viewing previously filed periods, returns will look nearly identical to the paper forms you are accustomed to seeing. We will add a special header at the top of each page to provide pertinent information such as confirmation number and date of submission.

Do **not** send paper copies of returns you have filed electronically.

### Will I still be able to use the WebFile and WebPay applications?

**WebFile** - Access to our WebFile program for Form ST-1 will remain available until September 23, 2012. After that time, MyTax Illinois will be the only method available for free electronic filing on our website at **tax.illinois.gov**.

**Note:** Access to WebFile will remain available for taxes that are not part of Phase 1.

**WebPay** - Access to WebPay for all sales, use, and other related taxes will remain available for a short period of time after MyTax Illinois comes up to allow time for the transition to the new system.

**Note:** Access to WebPay will remain available for taxes that are not part of Phase 1.

### Are there any helpful tips that will make using MyTax Illinois easier?

MyTax Illinois has several features that will make use easier. Following are just a few items that are especially important to remember.

- **HYPERLINKS** - Use hyperlinks (words in blue font that are underlined) to go directly to the page where the stated action can take place.

- **NAVIGATION** - Do not use your Internet browser arrows to navigate while you are logged into MyTax Illinois. Use the hyperlinks that are located in the left margin and throughout the rest of the page.
- **TABS** - Use tabs in MyTax Illinois to display additional information on each page. It is important that you familiarize yourself with each of the tabs and sub-tabs so that you have complete information.
- **HELP** - If you get “stuck”, use the on-page tips and the help document provided in the left margin to understand what is needed or what is being displayed.
- **Messages** - The tab labeled “messages” is similar to an email inbox. IDOR will use this feature to send one-way communications to you, and this tab will serve as your inbox for these communications. You cannot reply to these messages.
- **Letters** - The tab labeled “letters” will contain copies of correspondence mailed to you by IDOR. This tab will be helpful if you lose or misplace a piece of correspondence. In addition, if you set up your tax preparer as a secondary or third-party user, they will have access to the correspondence without the hassle of delivery.
- **Manage my web profile** - The hyperlink in the left navigation bar labeled “manage my web profile” will be used for all management regarding the primary, secondary, and third-party users on your company’s MyTax Illinois account. With this hyperlink, you also can manage your stored bank account information.

### Are there any new terms I need to know that will make using MyTax Illinois easier?

- **Requests** - Each action you authorize on your MyTax Illinois account (making a payment, filing a return, *etc.*) is considered a web request. The tab labeled “requests” will show all actions and will be your “record keeping” location for MyTax Illinois actions only.
- **Activity** - The tab labeled “activity” will show all requests that have been passed to the department and, if processed, any changes the department made. This tab will display all actions on your IDOR account, even if those activities were initiated outside of the MyTax Illinois system. The “status” column in this tab will be a helpful tool in determining whether your return has been fully processed by the department. **Note:** The department transfers certain requests only once a day, so most requests do not occur immediately. These requests are considered pending at the time they are made (*e.g.* payments you have scheduled for the future or actions that have not been transferred to the department) and will not show in the “activity” tab until the daily retrieval is done by the department or the date of payment.





# 2014

## Motor Fuel Use Tax Carrier Compliance Manual