
Form CMFT-1 - General Information

Who must file Form CMFT-1?

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

When must I file my return?

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

Note: If the due date falls on a weekend or holiday, your payment is due the next business day.

What if I have multiple sites?

If you make retail sales of motor fuel from more than one site within DuPage, Kane, or McHenry County, you must also complete and attach Form CMFT-2, Multiple Site Form, to your Form CMFT-1.

What if I add or discontinue one of my sites or change locations?

You must contact the Central Registration Division by calling 217 785-3707 or writing us at:

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

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

What if I need help?

If you need help, call the Illinois Department of Revenue at 1 800 732-8866 or 217 782-3336, call our TDD-telecommunications device for the deaf at 1 800 544-5304, or visit our web site at tax.illinois.gov.

Can I computer-generate my own form?

In general, you must use forms prescribed by the Illinois Department of Revenue. Separate statements not on forms provided or approved by the department will not be accepted and you will be asked for appropriate documentation.

You must have our approval before you can use any form other than the one we send you. Failure to comply with this requirement may result in the delay of processing your return or generating any credit. If you would like to computer generate your own form, send a sample to:

OFFICE OF PUBLICATION MANAGEMENT (3-375)
ILLINOIS DEPARTMENT OF REVENUE
101 WEST JEFFERSON
SPRINGFIELD IL 62702

Specific Instructions

Note: When completing this form, round your dollar amounts to the nearest whole dollar by dropping amounts less than 50 cents and increasing amounts of 50 cents or more to the next higher dollar.

Step 2: Figure your net tax and discount

Line 5

If you have more than one site, you will need to complete Form CMFT-2 before completing Form CMFT-1. If you do not have a preprinted form CMFT-2, visit **Tax Rate Finder** on our web site at tax.illinois.gov to verify your rate.

Line 6

If this return is filed and paid by the due date, you are entitled to a discount. Multiply Line 5 by the percentage printed on Line 6.

Step 3: Figure your payment due

Line 10

If we have notified you that you have credit and you wish to use it towards what you owe, write the amount you are using on Line 10.

Line 11

Subtract Line 10 from Line 9. Write the result on Line 11. This is the amount due.

Step 4: Sign below

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

Penalty and Interest Information

You owe a **late filing penalty** if you do not file a processable return by the due date, a **late payment penalty** if you do not pay the amount you owe by the original due date of the return, a **bad check penalty** if your remittance is not honored by your financial institution, and a **cost of collection fee** if you do not pay the amount you owe within 30 days after a bill has been issued. We will bill you for any amounts owed. For more information, see Publication 103, Penalties and Interest for Illinois Taxes. To receive a copy of this publication, visit our web site at tax.illinois.gov.