



**Illinois Department of Revenue**  
**CMFT-1-X Amended County Motor Fuel Tax Return Information**  
**and Instructions**

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## General Information

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### Who must file Form CMFT-1-X?

You must file Form CMFT-1-X if you filed Form CMFT-1, County Motor Fuel Tax Return, and

- you want to correct your return, either to pay more tax or to request a credit for tax you overpaid; or
- you are making corrections to nonfinancial information on your return.

**Do not** file Form CMFT-1-X for amounts of less than \$1.

You must file one Form CMFT-1-X for each reporting period you want to amend. For example, if you file Form CMFT-1 monthly, you must file one Form CMFT-1-X for each month you are amending. You cannot file one CMFT-1-X to amend several months. Likewise, if you file Form CMFT-1 on a quarterly or annual basis, you must file one amended return for each quarter or year that you want to amend.

If you originally filed Form CMFT-2, Multiple Site Form, you must file Form CMFT-2-X, Amended Multiple Site Form, for the locations whose figures need to be amended and attach it to Form CMFT-1-X. For those locations with no change, we will use the most recent figures filed. Failure to file Form CMFT-2-X will delay the processing of your Form CMFT-1-X or your changes will not be accepted.

**Note:** If you received a notice from us that your original return is unprocessable, we cannot process an amended return (claim for credit) until you respond to the notice. Also, if you are requesting a credit, you will not be able to use it until we notify you that your credit has been approved.

### What is the deadline for filing this form?

The deadline for filing to obtain a credit for an overpayment of the County Motor Fuel Tax changes semiannually on January 1 and July 1. If you file this amended return between January 1 and June 30 of this year, you may file a claim for credit for the amounts

you overpaid during the current year and previous 36 months. Beginning July 1, you may file a claim for credit for the amounts you overpaid during the current year and previous 30 months.

**Note:** We use the U.S. Postal Service postmark date as the filing date of a properly signed amended return (claim for credit).

If you are making an additional payment, there is no deadline; however, the longer you wait to pay, the more interest and, when applicable, penalty you will owe.

### How do I get forms?

If you need additional amended returns, you may photocopy a blank return, or visit our web site at [tax.illinois.gov](http://tax.illinois.gov), or call our 24-hour Forms Order Line at **1 800 356-6302**

### How do I get help?

Visit our web site at [tax.illinois.gov](http://tax.illinois.gov) or call weekdays between 8 a.m. and 5 p.m. at **1 800 732-8866** or **217 782-3336**. The number for our TDD (telecommunications device for the deaf) is **1 800 544-5304**.

If you have a specific question about an amended return you have already filed, call us at **217 782-7517** or write us at

SALES TAX PROCESSING DIVISION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19013  
SPRINGFIELD IL 62794-9013

### To what address do I mail my completed return?

Mail your completed return to:  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19034  
SPRINGFIELD IL 62794-9034

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## Specific Instructions

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### Which parts of this form must I complete?

Everyone must complete Steps 1, 2 and 4. You must also complete **Step 3** if you are changing financial information.

#### Step 1: Identify your business

Write your Illinois account ID as it appears on your original Form CMFT-1. Also, write the reporting period for which you are filing the amended return. Next, write the name of your business as it appears on your original return.

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

Mark the reason that best explains why you are filing Form CMFT-1-X.

If you checked Reason 2a (motor fuel sold to an Illinois business for resale), you must also write the business' account ID on the line provided. If you sold motor fuel to more than one business, write each business' account ID on a separate sheet and attach it to your return.

If you checked Reason 2b (motor fuel sold to an exempt organization), you must also write the organization's tax-exempt "E" number on the line provided. If you sold motor fuel to more than one exempt organization, write each organization's tax-exempt

number on a separate sheet and attach it to your return. **Note:** The organization's tax-exempt number must have been in effect on the day you made the sale.

If you checked Reason 5, you must write the correct account ID.

If you checked Reason 6, you must write the correct reporting period.

Check Reason 7 only if Reasons 1 through 6 do not apply. On the lines provided, please explain why you are correcting your original return. Attach additional sheets if necessary.

#### Step 3: Correct your financial information

**Complete all applicable lines** when making corrections to the financial information on your return. If you do not complete all lines, we will use the most recent figures filed. This includes Form CMFT-2-X. You will need to include only the locations that have a change. For those locations with no change, the most recent figures filed will be used.

Drop amounts of less than 50 cents and increase amounts of 50 cents or more to the next higher dollar.

## Column A

**Lines 1 through 11:** Write the figures from your most recent return. These figures may be from your original Form CMFT-1 or from any corrections you have made since you filed your original Form CMFT-1.

## Column B

**Lines 1 through 11:** Write the corrected figures. If there is no change from Column A, write the figures from Column A.

**Note:** If you have an amount written in Column A that you are reducing to zero, write "0" in Column B. Leaving the line in Column B blank may delay the processing of your return.

## Detailed instructions for certain lines in Step 3

### Line 6

Complete this line **only if** you originally filed on time. If you filed timely, figure your discount at the rate of 1.75 percent (.0175) of the amount you paid on time.

If you are increasing the amount of tax due, you may not increase the amount of your discount unless the increased tax due is paid on or before the due date of the original return.

If you are decreasing the amount of tax due, you will need to refigure the amount of discount to which you are entitled based on your new figures.

### Line 12

Write the total amount you have paid. This figure includes the amount you paid with your original Form CMFT-1 and any subsequent amended returns, and any assessment payments you have made for this reporting period. Be sure to reduce the total paid by any credit or refund of tax you have received for this reporting period.

### Line 13

If Line 12 is **greater than** Line 11, Column B, write the difference on Line 13. This is the amount you have overpaid.

### Line 14

If Line 12 is **less than** Line 11, Column B, write the difference on Line 14. This is the amount you have underpaid. Please pay this amount when you file this return. We will bill you for any additional tax, penalty, and interest that is due.

Please write the amount you are paying on the line provided in the "Read this information first" section on the front of the return.

## Step 4: Sign below

We cannot process this form until it is signed by the owner, officer, or other person authorized to sign the original return.

## Penalty and Interest Information

If, on this amended return, you are increasing the amount of tax due, we will bill you for any additional penalty and interest that we calculate is due.

If, on this amended return, you are reducing the amount of tax due, we will recalculate any penalty and interest that is due and include the recomputed amounts in determining the amount you have overpaid.

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 or were required to make quarter-monthly payments and failed to do so, 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 of the date printed on a notice or bill. 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](http://tax.illinois.gov) or call our 24-hour Forms Order Line at **1 800-356-6302**.