

Mail to:  
 Cook County Department of Revenue  
 Diesel Fuel Tax  
 P.O. Box 642177  
 Chicago, IL 60664-2177

# Cook County Department of Revenue



**Make check payable to:**  
 Cook County Collector

## DIESEL FUEL TAX RETURN

I.B.T.# \_\_\_\_\_

Illinois License # \_\_\_\_\_

**Read instructions on the reverse side before preparing this return.**

**GALLONAGE TO BE ACCOUNTED FOR:**

1. Actual (stick) inventory at the beginning of the month	1.	
2. Diesel fuel produced, acquired or received during the month	2.	
3. Total of inventory and receipts (Add Lines 1 and 2)	3.	
4. Actual (stick) inventory at the end of the month	4.	
5. Net gallons to be accounted for (Subtract Line 4 from Line 3)	5.	
<b>6. DEDUCTIONS:</b>		
a. Sales to the Federal Government	6a.	
b. Sales to the State of Illinois	b.	
c. Sales delivered outside of Illinois	c.	
d. Illinois sales outside Cook County ( <b>Schedule B</b> )	d.	
e. Sales and distributions to other registered distributors	e.	
f. Specific losses on account of fire, leakage, spillage, etc.	f.	
g. Losses or (gains) claimed due to temperature variation and evaporation	g.	
h. Sale of railroad locomotive fuel	h.	
i. Home heating oil	i.	
7. Total deductions (Add Lines 6a through 6i)	7.	
8. Net gallonage subject to tax (Subtract Line 7 from Line 5)	8.	
9. Total tax (Line 8 multiplied by 6 cents (.06))	9.	
10. Credit for collection of 0.5% if paid on time (Multiply Line 9 by .005)	10.	
11. Total tax due (Subtract Line 10 from Line 9)	11.	
12. Penalty for late payment (10% of Line 9, see instructions)	12.	
13. Interest for late payment (See instructions)	13.	
14. Credit for overpayment (Dept. of Revenue Credit No. _____)	14.	
15. Total Tax, Penalty and Interest due (Add Lines 11, 12 and 13; then subtract Line 14)	15.	

**CERTIFICATIONS:**

Under penalties as provided by law, which include a fine or imprisonment, or both, the undersigned certifies that the information set forth in this return is true and accurate to the best of his or her knowledge and belief, and is taken from the books and records of the business for which this return is filed. This return must be signed by the owner, an officer of the company or designated agent of the taxpayer.

**SIGNATURE:** \_\_\_\_\_

**DATE:** \_\_\_\_\_

**TITLE:** \_\_\_\_\_

## GENERAL INSTRUCTIONS

Every registered Distributor or Supplier must file a return by the due date each month, even when purchasing tax-paid diesel fuel or when inactive. There are no exceptions. Failure to file a return and remit the correct amount due may result in the revocation of the Distributor's or Supplier's registration number.

If no business is transacted during the month and there are no receipts or dispositions to report, write the word "none" in spaces where amounts are involved.

In the absence of fraud or willful failure or refusal to file returns, or in the case of an extension of time consented to by the taxpayer, a Distributor or Supplier is not required to keep books, records and reports showing all purchases, receipts, losses through any cause, sales, distributions, and use of diesel fuel, for any period more than 7 years after the end of the calendar year in which the return for the period was filed with the Department or due, whichever is later. The Department may, at its discretion, prescribe reasonable and uniform methods for the keeping of books, records and reports to be maintained by the Distributor or Supplier. Substantiating schedules of deductions must be made available to the Department upon request.

## SPECIFIC INSTRUCTIONS

Indicate your Illinois Business and Motor Fuel Tax License Number in the spaces provided on the front of this return.

**Line 1 - ACTUAL (Stick) INVENTORY AT THE BEGINNING OF THE MONTH**

Every Distributor or Supplier shall include on this line, all diesel fuel on hand at the close of business on the last day of the preceding month.

**Line 2 - DIESEL FUEL PRODUCED, ACQUIRED, OR RECEIVED DURING THE MONTH**

Report all diesel fuel produced, acquired and received during the month for which this return is filed.

**Line 4 - ACTUAL (Stick) INVENTORY AT THE END OF THE MONTH**

Every Distributor or Supplier shall include on this line, all diesel fuel on hand at the close of business on the last day of the month. The total gallons shall be entered on Line 1 as beginning inventory for the following month.

**Line 6 - DEDUCTIONS:**

**6 (a) SALES TO THE FEDERAL GOVERNMENT** - Enter all sales to Federal Government Agencies.

**6 (b) SALES TO THE STATE OF ILLINOIS** - Enter all sales to the State of Illinois or its instrumentalities.

**6 (c) SALES DELIVERED OUTSIDE OF ILLINOIS** - Enter all sales that were delivered outside of Illinois, not taken as any other deduction.

**6 (d) ILLINOIS SALES OUTSIDE COOK COUNTY** - Enter all sales in the State of Illinois that were either delivered outside Cook County or sold at a retail location outside Cook County operated by the Distributor or Supplier. **Attach Schedule B.**

**6 (e) SALES AND DISTRIBUTIONS TO OTHER REGISTERED DISTRIBUTORS** - Enter all diesel fuel sold or distributed to other registered Cook County distributors without payment of the Cook County tax.

**6 (f) SPECIFIC LOSSES, etc.** - Enter specific losses claimed on account of fire, leakage, spillage, etc. Substantiating documents should be maintained for inspection by the Department.

**6 (g) LOSSES OR (GAINS) CLAIMED DUE TO TEMPERATURE VARIATION AND EVAPORATION** - This item is a balancing figure on your return and should, assuming all other figures are correct, represent your temperature variation and evaporation. Any gain should be shown using parentheses.

**6 (h) SALE OF RAILROAD LOCOMOTIVE FUEL** - Enter all sales of railroad locomotive fuel.

**6 (i) HOME HEATING OIL** - Enter all sales of home heating oil.

**Line 10 - CREDIT FOR COLLECTION**

Enter the amount obtained by multiplying the amount on Line 9 by .005 (1/2%). Each Distributor or Supplier may deduct (1/2% ) of the amount of the tax collected if the return is filed on time and the total tax due is paid in full at the time of filing.

**Line 12 - PENALTY FOR LATE PAYMENT**

Enter 10% of the unpaid portion of Line 9 when the tax remitted does not equal the total tax due. When the return is filed late, the 10% penalty is applicable to the entire amount on Line 9.

**Line 13 - INTEREST FOR LATE PAYMENT**

Enter the interest due for late filing. The interest is calculated as follows: 1.25% of the amount on Line 9 for each month or fraction of a month from the due date until the tax is paid.

**Line 14 - CREDIT FOR OVERPAYMENT**

Enter the total credit taken on Line 14. Enter the credit number in the appropriate box.

**Note:** The original credit document issued by the Department must accompany the return. A photocopy will not be accepted. Failure to surrender the original document will result in the disallowance of the amount of the credit as well as the imposition of penalty and interest.

**Line 15 - TOTAL TAX, PENALTY AND INTEREST DUE**

Enter the total tax due (Line 11); plus any applicable penalty and interest (Lines 12 and 13); then, subtract the credit applied (Line 14). This represents the total liability for the reporting period. The check or money order

should be

made payable to the Cook County Collector and the liability must be paid in full.

**LATE FILING PENALTY:**

A failure to sign this return or to fill out each line item on this return and submit any required supporting schedules of deductions may result in a late filing penalty of 10% of the total tax due. In addition the credit for collection (Line 10) may also be disallowed.

**IMPORTANT FILING INFORMATION:**

To avoid penalties, you must fill this return out completely. If any information is omitted, this return will be deemed incomplete. This return must be mailed in sufficient time to be postmarked on or before the due date printed on the front of this form. The Cook County Department of Revenue does not accept private meter postmarks as proof of timely filing. To be considered a timely filing, your return envelope must be postmarked by the United States Postal Service on or before the tax payment due date.