



# PST-1 Prepaid Sales Tax Return

Rev 02 Form 033  
E S \_/ \_/ \_  
NS DP CA RC  
**Do not write above this line.**

Account ID: \_\_\_\_\_ Reporting Period: \_\_\_\_\_

Owner's name: \_\_\_\_\_

Business name: \_\_\_\_\_

Mailing address: \_\_\_\_\_

## Step 1: Figure your gallonage information

- 1 Total invoiced gallons of all gasohol and other motor fuel sold, delivered, or transferred 1 \_\_\_\_\_
- 2 Write the number of gallons you
  - a sold to federal or foreign government and mass transit systems. 2a \_\_\_\_\_
  - b delivered outside Illinois. 2b \_\_\_\_\_
  - c sold and distributed tax free to other licensed distributors or suppliers. 2c \_\_\_\_\_
  - d sold to the state or units of local government. 2d \_\_\_\_\_
  - e sold to schools, churches, or charities. 2e \_\_\_\_\_
  - f sold to out-of-state retailers selling at retail to customers outside Illinois. 2f \_\_\_\_\_
  - g sold of exempt motor fuel (see instructions). 2g \_\_\_\_\_
  - h sold to other than a retail outlet and deliveries made to your company-owned (not leased) retail outlet. 2h \_\_\_\_\_  
(Do not include gallonage written on Lines 2a through 2g.)
- 3 Total deductible gallons (Add Lines 2a through 2h.) 3 \_\_\_\_\_
- 4 Net gallons subject to prepaid sales tax (Subtract Line 3 from Line 1.) 4 \_\_\_\_\_
  - a Gallons of gasohol and biodiesel blends (1% - 10%) subject to prepaid sales tax (This is the total of Lines 8a of your attached PST-2 forms.) 4a \_\_\_\_\_
  - b Gallons of all other motor fuels subject to prepaid sales tax (This is the total of Lines 9a of your attached PST-2 forms.) 4b \_\_\_\_\_

## Step 2: Figure your tax and payment due

- 5 Multiply the number of gallons on Line 4a by \_\_\_\_\_ (rate) 5 \$ \_\_\_\_\_
- 6 Multiply the number of gallons on Line 4b by \_\_\_\_\_ (rate) 6 \$ \_\_\_\_\_
- 7 Total prepaid sales tax due during this reporting period (Add Lines 5 and 6.) 7 \$ \_\_\_\_\_
- 8 Write the amount of quarter-monthly payments that you paid on Form PST-3 or by EFT. 8 \$ \_\_\_\_\_
- 9 Credit amount. 9 \$ \_\_\_\_\_
- 10 Total quarter-monthly payments and credits (Add Lines 8 and 9.) 10 \$ \_\_\_\_\_
- 11 Payment due (Subtract Line 10 from Line 7.) 11 \$ \_\_\_\_\_  
Make your check payable to **Illinois Department of Revenue.**
- 12 Write the number of PST-2 forms you have attached. 12 \_\_\_\_\_

## Step 3: Sign Below

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Taxpayer's signature Phone Date

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Preparer's signature Phone Date

Mail your completed return and payment to:

**Illinois Department of Revenue, PO Box 19034, Springfield, IL 62794-9034**

This form is authorized by the Retailers' Occupation Tax Act. Disclosure of this information is REQUIRED. Failure to provide it could result in penalty. This form has been approved by the Forms Management Center. IL-492-1334



# Form PST-1 - General Information

## What is prepaid sales tax?

"Prepaid sales tax" is a tax that you (a distributor of motor fuel) must collect on the motor fuel you sell for resale to a retailer who is not also an Illinois licensed motor fuel distributor or a supplier of diesel and dieselhol.

## What rate of tax should I collect?

Tax is due on a per gallon basis and is subject to change January 1 and July 1 of each year.

The prepaid sales tax rates will be calculated as follows.

- For motor fuel, the rate will be calculated by multiplying the average of the previous six months selling price per gallon by 6.25 percent (.0625).
- For gasohol and biodiesel blends with no less than 1 percent and no more than 10 percent biodiesel, the rate will be calculated by multiplying the established motor fuel rate by 80 percent.

Rates will be published on our web site at [tax.illinois.gov](http://tax.illinois.gov) at least 20 days prior to January 1 and July 1 each year.

**Note:** Reformulated fuel that is labeled as gasohol but contains over 10 percent alcohol is taxable at the rate established for motor fuel.

## Who must file Form PST-1?

If you are engaged in the business of selling motor fuel to retailers, you must file Form PST-1 and pay the tax you have collected. Form PST-2, Statement of Tax Paid, must be attached to your PST-1 return for each retail sale made during the liability period.

## What is Form PST-2?

Form PST-2 is a four-part form, which allows the department to verify that the information reported by retailers and resellers matches. The retailer is required to file Copy A with Form ST-1 and keep Copy B as a file copy. The reseller is required to file Copy C with Form PST-1 and keep Copy D as a file copy.

## When must I file Form PST-1?

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.

**Note:** If the due date falls on a weekend or holiday, your return and payment are due the next business day.

## What is motor fuel?

For the purposes of this form, "motor fuel" means all volatile and inflammable liquids (e.g., gasoline, gasohol, diesel fuel) that are produced, blended, or compounded for the purpose of, or which can be used for, operating motor vehicles. **Note:** Aviation fuel and liquid propane gas are not motor fuel and you should not report the sales of these products on Form PST-1.

## What is gasohol?

"Gasohol" is a motor fuel containing no more than 90 percent gasoline and at least 10 percent denatured ethanol. The denatured ethanol must contain no more than 1.25 percent water by weight.

## Are there any types of fuel for which I am not required to remit prepaid sales tax?

Yes. The following types of motor fuel are exempt from sales tax and are therefore not subject to prepaid sales tax requirements.

- **Majority blended ethanol fuel** — "Majority blended ethanol fuel" is motor fuel that contains not less than 70 percent and no more than 90 percent denatured ethanol, **and** not less than 10 percent and no more than 30 percent gasoline.
- **100 percent biodiesel** — "Biodiesel" is a renewable diesel fuel derived from biomass (i.e., a non-fossil organic material such as soybean oil, other vegetable oils, or ethanol, that has an intrinsic chemical energy content) that is intended for use in diesel engines.
- **Qualifying biodiesel fuel blends** — "Biodiesel blend" is a blend of biodiesel and petroleum-based diesel fuel in which the final product contains no less than 1 percent and no more than 99 percent biodiesel. **Note: Only** biodiesel blends with more than 10 percent but no more than 99 percent biodiesel are exempt from prepaid sales tax requirements. If the biodiesel blend is at least 1 percent but no more than 10 percent biodiesel, prepaid sales tax must be reported and collected in the same manner as gasohol.

## What if I need 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. Call 1 800 544-5304, our TDD (telecommunications device for the deaf).

## Specific Instructions

### Step 1: Figure your gallonage information

**Line 1** - Write the total number of gallons of motor fuel, including gasohol, you sold, delivered, or transferred during this period. Include deliveries that you made to your company-owned outlets.

**Line 2e** - If the organization is a retailer of motor fuel, you may not deduct the gallons sold.

**Line 2f** - Write the number of gallons you sold to out-of-state retailers who take delivery in Illinois and certify that they will always resell and deliver the fuel to their customers outside Illinois.

**Line 2g** - Write the total gallons of majority blended ethanol fuel, 100 percent biodiesel fuel, or biodiesel fuel blends (with more than 10 percent but no more than 99 percent biodiesel) that you sold.

**Line 2h** - Write the total gallons you sold to customers other than retailers. Include deliveries made to your company-owned (and not leased) outlets. Do not include amounts reported on Lines 2a through 2g.

### Step 2: Figure your payment due

**Line 8** - Write the total amount of quarter-monthly payments you have made. Include both cash and credit memoranda payments made on Form PST-3, Prepaid Sales Tax Quarter-monthly Payment.

**Line 9** - If we have notified you that you have a credit and you wish to use it towards what you owe, write the amount you are using here.

**Line 11** - Subtract Line 10 from Line 7. Write the result on Line 11. This is the amount due.

### Step 3: 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 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**.

