



## Monthly Motor Fuel Tax Return

Pursuant to Village Code 23A-6

The Village of Oak Park  
Finance Department  
123 Madison Street  
Oak Park, Illinois 60302-4272

708.358.5460  
Fax 708.383.6692  
TTY 708.383.0048  
finance@oak-park.us

For the month of \_\_\_\_\_ 20 \_\_\_\_\_

Due the 25th day of the month following collection period

1. Payee Name \_\_\_\_\_

2. Address \_\_\_\_\_ Telephone \_\_\_\_\_

3. Local Business Name \_\_\_\_\_

4. Address \_\_\_\_\_ Telephone \_\_\_\_\_

5. Illinois Business Tax (IBT) Number for Oak Park Business Location  
(Form Illinois ST-1) \_\_\_\_\_

Under penalties of perjury and other penalties provided by law, I declare that I have examined this return and to the best of my knowledge and believe it is true, correct and complete. I further declare that the information set forth is taken from the books and records of the business for which this return is filed.

Signature of Preparer \_\_\_\_\_ Date \_\_\_\_\_

Signature of Taxpayer \_\_\_\_\_ Date \_\_\_\_\_

### CALCULATE MOTOR FUEL TAX LIABILITY

6. Gallons of motor fuel sold  
Worksheet ST-I (Back) total of Line 7 \_\_\_\_\_
7. Oak Park Motor Fuel Tax  
(Line 6 X \$0.06 effective Jan. 2010) \_\_\_\_\_
8. Late payment penalty  
(1% per month or any portion thereof  
— if paid after due date, see section  
4 on the back of this form) \_\_\_\_\_
9. Total tax and penalty due  
(add Lines 7 and 8) \_\_\_\_\_

Mail this completed return and check for amount shown on Line 4 along with copy of Illinois Department Of Revenue Form St-I To:

Finance Department (Taxes)  
Village of Oak Park  
123 Madison Street  
Oak Park, IL 60302

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- 1. TAX IMPOSED:** There is hereby imposed and levied a tax upon the retail purchase within the Village of Oak Park of motor fuel, at the rate of five cents (\$0.06) per gallon or fraction thereof. This tax shall be in addition to any and all other taxes. The ultimate incidence and liability for payment of such tax shall be upon the retail purchaser of motor fuel. Nothing herein shall be construed to impose a tax upon the occupation of selling motor fuel.
  - 2. COLLECTION OF TAX:** Each motor fuel retailer in the Village of Oak Park shall have the duty to collect the Motor Fuel Tax from each purchaser and to pay it over to the Village of Oak Park, along with an accounting therefore on return forms provided by the Village. The return and tax payment shall be filed with the Village of Oak Park Finance Department on the 25th calendar day following the close of the month; or the next business day immediately following the 25th calendar day.
  - 3. REGISTRATION AND RECORDS:** Each motor fuel retailer shall register with the Village of Oak Park on forms provided by the Finance Department. Each motor fuel retailer shall have the duty to maintain complete and accurate books, records, and accounts showing the gross receipts for the sale of motor fuel and the taxes collected from the purchaser thereof, which shall be available in the Village of Oak Park for examination and for audit by the Village upon reasonable notice during customary business hours.
  - 4. LATE PAYMENTS:** If any tax imposed by this article is not paid over to the Village when due, a late payment penalty equal to one percent (1%) of the unpaid tax is added for each month or any portion thereof, that such tax remains unpaid and the total of such late payment penalty shall be paid along with the tax imposed hereby. The Village may bring an action to collect any unpaid tax or penalty.
  - 5. PROCEEDS TO BE PAID TO VILLAGE FINANCE DEPARTMENT:** All proceeds resulting from the imposition of the tax under this Article, including penalties shall be paid to the Finance Department of the Village of Oak Park and shall be credited to and deposited in the General Fund of the Village.
  - 6. FAILURE TO PAY TAX:** In addition to any other penalty, **any person violating any provision of this article upon conviction thereof shall be fined not less than one hundred dollars (\$100.00) nor more than five hundred dollars (\$500.00) for each such offense. Each day of violation and each failure to collect the tax imposed hereby and each failure to pay such tax over to the Village shall constitute a separate offense.**
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