

Gasoline Retailers' Voluntary Compliance Program Questions and Answers

Q - I received a letter on the Gasoline Retailers' Voluntary Compliance Program but I don't sell gasoline. What should I do?

A – Nothing. The department drew the mailing list for this program using information that it had available. To be sure that we covered all gasoline retailers, when it came to making choices we sent more letters rather than fewer. If you do not sell gasoline you can ignore the letter. If you do sell gasoline and did not receive a letter, you can participate by downloading the application ([Form EDA-149](#)) and submitting the amended returns. As always, any time you review your returns and find that you made an error, you should file amended returns.

Q - I don't sell gasoline or other fuel. Can I participate in the Gasoline Retailers' Voluntary Compliance Program?

A - No. Only taxpayers who sell gasoline, gasohol, majority blended ethanol, or diesel (including biodiesel and biodiesel blends) can participate.

Q - Can I complete and submit the EDA-149 online for the Gasoline Retailers' Voluntary Compliance Program?

A - No. However, you can download the application ([Form EDA-149](#)). It must be completed, signed and submitted with the amended returns and payments by November 16, 2009.

Q – I received a letter about the Gasoline Retailers' Voluntary Compliance Program, reviewed my books and records, and determined that all of my returns and payments were accurate. What should I do?

A – Nothing. Taxpayers **do not** need to respond to the letter or file ST-1-X's if there are no changes on their returns.

Q – I had filed amended returns for some of the periods covered by the program, before I received the letter from the department. Can I still participate in the program?

A - Yes. You must return a completed and signed [EDA-149](#) application along with any additional amended returns and payments that are due. You can download the application ([Form EDA-149](#)). It must be completed, signed and submitted (along with any additional amended returns and payments) by November 16, 2009.

Q - Will penalties and interest be assessed on Gasoline Retailers' Voluntary Compliance Program participants?

A – Yes. However, a gasoline retailer's full disclosure under the program will be taken into account by the department in determining whether to assess the 50 percent civil fraud penalty and by the Illinois attorney general in deciding whether to file criminal charges.

Q – I received a Gasoline Retailers' Voluntary Compliance Program letter. What must I do to participate?

A – (1) Complete and sign the [EDA-149](#), Gasoline Retailers' Voluntary Compliance Application. (2) Fully disclose and pay taxes for the periods of July 2006 through August 2009 by completing amended returns and making payment for all sales-related and income taxes for these periods. (3) Submit the signed application ([EDA-149](#)) with all amended returns (sales-related and income taxes) applicable to your business for these periods by November 16, 2009 postmark date. (4) Send all of the above to: Gasoline Retailers' Compliance Program, Illinois Department of Revenue, P.O. Box 19025, Springfield, IL 62794-9025. (5) After the amended returns are processed, pay applicable penalties and interest when billed by the due date printed on the bill. (6) Cooperate fully with department investigators and auditors doing follow-up work.
