



Schedule J Instructions

General Information

Which products should be listed on Schedule J?

List on this schedule products you received at your own refineries located in Illinois for the purpose of manufacturing motor fuel.

When do I file this schedule?

You must file Schedule J electronically in MyTax Illinois at mytax.illinois.gov

- with your Form RMFT-5, Motor Fuel Distributor/Supplier Tax Return, if you need to report fuel products received in Illinois and distributed into your own Illinois refinery for the purpose of manufacturing motor fuel; and
- with your Form RMFT-5-US, Underground Storage Tank Tax and Environmental Impact Fee Receiver Return, if you need to report fuel products received in Illinois and distributed into your own Illinois refinery for the purpose of manufacturing motor fuel.

How do I file this schedule?

Your schedules must be filed with your return in MyTax Illinois. You must manually enter the information onto the schedules in MyTax Illinois.

What must I attach to this schedule?

You must attach any invoices issued to you by a licensed Supplier to your Form RMFT-5 MyTax Illinois return.

You must attach any invoices issued to you by an unlicensed seller to your Form RMFT-5 MyTax Illinois return.

To add attachments to your return,

- select “Add” in the Attachment section;

To delete an attachment from your return,

- select “Remove” associated with that file.

What records must I keep?

You are required by law to keep records showing all purchases, receipts, losses through any cause, sales, distributions, and use of fuels.

What if I need additional assistance?

If you have questions about this schedule, email us at REV.MF@illinois.gov

or call our Springfield office weekdays between 8:00 a.m. and 4:30 p.m. at 217 782-2291.

You may also visit our website at tax.illinois.gov or scan the QR code provided.



Step-by-Step Instructions

Complete the following information.

All information must be completed.

Note: Pre-set fields cannot be edited.

Invoice date – Enter the month, day, and year of the invoice. All transactions must be reported in the month of gross receipts. The invoice date field will allow you to enter a date that is thirty days prior to the period for which the return is being filed and up until the due date of the return.

Invoice number – Enter the invoice number. You must report the invoice number listed on the invoice billed to you by the seller.

Name of carrier – Enter the complete business name of the carrier.

Bill of lading or manifest number – Enter the bill of lading or manifest number. You must list each bill of lading as a separate entry on the Schedule J.

Step-by-Step Instructions Continued

Name of seller – Enter the seller’s legal business name. There are multiple companies with similar names. To prevent confusion, you must list the seller’s legal business name as listed on the Licensees List. The list may be found by clicking on “View more account options,” then clicking “View MF Licenses” under “Account Options.”

Exceptions:

- When reporting fuel imported into Illinois by your company, enter your own company name in the “Name of Seller” field.
- When reporting transactions your company pulled from the pipeline in Illinois, enter “Received from Pipeline” in the “Name of Seller” field.

Origin City – Enter the name of the city from which the fuel product originated. “Various” is an unacceptable city name.

Origin State – Enter the state from which the fuel product originated.

Destination (Illinois cities only) – Enter the name of the Illinois city to which the fuel product was delivered. “Various” is an unacceptable city name.

Destination State – This field is pre-set to USA – Illinois.

Seller’s license number – Enter the seller’s Illinois license number. License numbers may be verified on the Licensees List. The license number must match to the seller name list in the “Name of seller” field.

Exceptions:

- When reporting fuel imported into Illinois by your company, enter your own Motor Fuel Distributor number.
- When reporting transactions your company pulled from the pipeline in Illinois, enter D-99999 as the license number.

Invoiced gallons – Enter the number of gallons as invoiced.

Product Type – Enter the 3-character product code.

- 999 - Other

Other Product Type – Enter a description of the “999-other” fuel product sold.

Liability Date – This field is pre-set to the liability period of the return being filed.