Illinois Department of Revenue

Schedule SC Instructions

This schedule is used for reporting the following taxes:

• Motor Fuel Tax (MFT)

• Underground Storage Tank Tax (UST)

• Environmental Impact Fee (EIF)

Which special fuels must be reported on this schedule?

The special fuels that must be reported on this schedule include diesel and any other petroleum products (*e.g.*, furnace oil, heating oil, range oil, and kerosene) intended for use or offered for sale as a fuel for engines in which the fuel is injected into the combustion chamber and ignited by pressure without electric spark. This does not include 1-K kerosene or dyed diesel fuel. Report your sales or transfers of dyed diesel fuel on Schedule DC.

When do I file this schedule?

You must file Schedule SC electronically in MyTax Illinois at mytax.illinois.gov with your

•   Form RMFT-5, Motor Fuel Distributor/Supplier Tax Return, if you need to report sales or transfers of diesel gallons delivered to points outside of Illinois, and

•   RMFT-5-US, Underground Storage Tank Tax and Environmental Impact Fee Receiver Return, if you need to report sales or transfers of diesel gallons delivered to points outside of Illinois.

You have two options to file your schedules:

• import the electronic file of your schedules into MyTax Illinois, or

• manually enter the information onto the schedules in MyTax Illinois.

View the Electronic Filing Format for Motor Fuel Reporting for additional information on the format of the file.

What records must I keep?

You are required by law to keep books and 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.

Complete the following information.

All information must be completed whether you imported a file or manually entered the data. You may do a combination of both. You may import a file and then make manual changes to fix any incorrect or incomplete information on your schedule. Do not make any manual entries prior to importing the file. All such changes/entries will be overwritten.

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.

> **Exception –** When distributing into the pipeline, list the date the fuel was distributed into the pipeline.

Invoice number – Enter the invoice number. You must report the invoice number listed on the invoice billed to the purchaser.

> **Exception –** When distributing into the pipeline, list the invoice number assigned by the pipeline company.

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

> **Exception –** When distributing into the pipeline, list the name of the pipeline company.

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 SC.

> **Exception –** When distributing into the pipeline, list the bill of lading number assigned by the pipeline company.

Name of purchaser – Enter the purchaser's complete name.

> **Exception –** When distributing into the pipeline, list "Distributed into the pipeline" as the name of purchaser.

Origin City (Illinois cities only) – Enter the name of the city from which the fuel product originated. "Various" is an unacceptable city name.

> **Exception –** When distributing into the pipeline, list the Illinois location where the fuel was placed into the pipeline.

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

Destination city – Enter the name of the city to which the fuel product was delivered.

Destination State – Enter the name of the state to which the fuel product was delivered.

FEIN – Enter the purchaser's Federal Employer Identification Number.

> **Exception –** For an individual not assigned a FEIN, enter "99-9999999"

Invoiced gallons – Enter the number of gallons as invoiced.

Product Type – Enter the 3-character product code.

• **091 -** Waste Oil (cooking oil/fat, etc.)

• **142 -** Kerosene - Undyed

• **160 -** Diesel Fuel - Undyed

• **999 -** Other (specify)

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.