Illinois Department of Revenue
Schedule SE Instructions

General Instructions

This schedule is used for reporting tax-paid purchases of undyed fuels at the diesel fuel tax rate from both licensed and unlicensed sellers for the following taxes:
- Motor Fuel Tax (MFT)
- Underground Storage Tank Tax (UST)
- Environmental Impact Fee (EIF)

Which transactions must be reported on this schedule?
You must report any fuel transactions on which you have paid the motor fuel tax rate for special fuel. UST/EIF-paid gallons of 1-K kerosene must also be reported on Schedule LE.

When do I file this schedule?
You must file Schedule DA electronically in MyTax Illinois at mytax.illinois.gov with your
- Form RMFT-5, Motor Fuel Distributor/Supplier Tax Return, if you need to report special fuel gallons you purchased MFT paid only, or both MFT and UST/EIF-paid, and
- Form RMFT-5-US, Underground Storage Tank Tax and Environmental Impact Fee Receiver Return, if you need to report special gallons you purchased UST/EIF-paid only, or both MFT and UST/EIF-paid.

How do I file this schedule?
Your schedules must be filed with your return in MyTax 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 must I attach to this schedule?
You must attach any invoices issued to you by an unlicensed seller to your 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 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.

Definitions

Gallon: In addition to its ordinary meaning, its equivalent in a capacity of measurement of substance in a gaseous state. For liquefied natural gas or propane used as motor fuel, "gallon" means a diesel gallon equivalent (DGE).

Gasoline Tax Rate: The tax imposed on all motor fuel, other than motor fuel subject to the diesel fuel tax rate, used in motor vehicles operating on Illinois public highways and in recreational-type watercrafts operating on Illinois waters.

Diesel Gallon Equivalent (DGE): An amount of liquefied natural gas or propane that has the equivalent energy content of a gallon of diesel fuel, defined as 6.06 pounds of liquefied natural gas or 6.41 pounds of propane.

Diesel Fuel Tax Rate: The tax imposed on the privilege of operating motor vehicles on Illinois public highways and recreational-type watercrafts on Illinois waters, which use diesel fuel, liquefied natural gas, or propane.

See the Motor Fuel Tax Rates and Fees webpage on our wesbite at tax.illinois.gov to see the current tax rate per gallon or gallon equivalent.

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.

Choose tax/fee type – Enter the tax/fee type. Choose based on the Illinois taxes/fees paid on your invoice.
 • Both MFT and UST/EIF-paid
 • MFT-paid
 • UST/EIF tax-paid

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 thirty days prior to period and up until the due date of 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 carrier's complete business name.

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 SE.

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."

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

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

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.

   Exception – If reporting tax-paid purchases from an unlicensed company, enter D-00000 as the license number for the seller.

Invoiced gallons – Enter the number of gallons as invoiced.

Product type – Enter the 3-character product code.
 • 054 - Propane (LP)
 • 072 - Kerosene - Dyed
 • 091 - Waste Oil (cooking oil/fat)
 • 145 - Kerosene - Undyed
 • 160 - Diesel Fuel - Undyed
 • 225 - Liquid Natural Gas (LNG)
 • 228 - Diesel Fuel - Dyed
 • 998 - Other (Gaseous State)
 • 999 - Other (Liquid State)
 • B00 - Biodiesel – Undyed (100%)

Other Product Type – Enter a description of the "998 - Other" or "999 - Other" fuel product type.

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