



Schedule E Instructions

General Instructions

This schedule is used for reporting the following taxes:

- Motor Fuel Tax (MFT) paid at the gasoline tax rate
- Underground Storage Tank Tax (UST)
- Environmental Impact Fee (EIF)

Which fuel products must be reported on this schedule?

The fuel products that must be reported on this schedule are all products for which tax has been paid at the gasoline tax rate. This includes products commonly or commercially known or sold as gasoline (including casinghead and absorption or natural gasoline), gasohol, motor benzol, or motor benzene, regardless of their classification or use, and any other product not taxed at the diesel fuel tax rate (e.g., CNG).

When do I file this schedule?

You must file Schedule E electronically in MyTax Illinois at mytax.illinois.gov with your Form RMFT-5, Motor Fuel Distributor/Supplier Tax Return, if you need to report gasoline gallons you purchased MFT-paid only, or both MFT and UST/EIF-paid; and with your Form RMFT-5-US, Underground Storage Tank Tax and Environmental Impact Fee Receiver Return, if you need to report gasoline 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 a licensed Supplier to your Form RMFT-5. You must attach any invoices issued to you by an unlicensed seller to your Form RMFT-5.

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 for at least three and one-half years showing all purchases, receipts, losses through any cause, sales, distributions, and use of fuels.

You must keep the original invoice for each tax- and fee-paid purchase identified on Schedule E. The invoice should be receipted “paid” and initialed by your supplier.

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 whether you import a file or manually enter 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 not charged on your invoice.

- Both MFT and UST/EIF paid
- MFT paid only
- UST/EIF paid only

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 E.

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 Illinois city from which the dyed 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 gasoline 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. This number must be reported as a liquid gallon or a gasoline gallon equivalent (GGE).

Product Type – Enter the 3-character product code.

- 061 - Natural Gasoline
- 065 - Gasoline
- 123 - Alcohol
- 124 - Gasohol
- 224 - Compressed Natural Gas
- 998 - Other (Gaseous State)
- 999 - Other (Liquid State)
- E00 - Ethanol (100%)

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.