



Schedule GA-1 Instructions

General Instructions

Which products must be reported on this schedule?

The products that must be reported on this schedule include alcohol, all combustible gases (e.g., liquid natural gas, compressed natural gas), and 1-K kerosene used or sold for highway purposes. Do not report any type of kerosene other than 1-K kerosene on this schedule.

When do I file this schedule?

You must file Schedule GA-1 electronically in MyTax Illinois at mytax.illinois.gov with your Form RMFT-5, Motor Fuel Distributor/Supplier Tax Return, if you need to report alternative fuel you sold tax paid for highway purposes or used by your company for highway purposes.

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.



Step-by-Step Instructions

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.

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

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 GA-1.

Name of purchaser – Enter the purchaser'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."

Exception – When reporting fuel your company purchased for its own use, enter your company name in the "Name of purchaser" field.

Step-by-Step Instructions Continued

Origin City – 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.

Purchaser’s license number – Enter the purchaser’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 purchaser” field.

Exception – When reporting fuel your company purchased for its own use on highway, enter your company license number in the “Purchaser’s license number” field.

Invoiced gallons – Enter the number of gallons as invoiced.

Product Type – Enter the 3-character product code.

- 054 - Propane (LP)
- 123 - Alcohol
- 145 - Undyed 1-k reporting only
- 224 - Compressed Natural Gas (CNG)
- 225 - Liquid Natural Gas (LNG)
- 285 - Soy Oil
- 998 - Other (Gaseous State)
- 999 - Other (Liquid State)
- B00 - Biodiesel (100%) - Undyed
- E00 - Ethanol (100%)

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

Tax Rate – This field is pre-set to the product type selected.

Exception – If you select “999-other” or “998-other”, you must select appropriate tax rate.

- ‘1’ - IL MF Gasoline tax rate
- ‘2’ - IL MF Special fuel tax rate

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