



Schedule LC Instructions

General Instructions

This schedule is used for reporting the following taxes:

- Underground Storage Tank Tax (UST)
- Environmental Impact Fee (EIF)

Which fuel must be reported on this schedule?

The fuels that must be reported on this schedule include 1-K kerosene. 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 LC electronically in MyTax Illinois at mytax.illinois.gov with your Form RMFT-5-US MyTax Illinois return if you need to report sales or transfers of 1-K kerosene delivered to points outside of Illinois.

How do I file this schedule?

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.

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 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 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 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 LC.

Name of purchaser – Enter the purchaser's legal business name.

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

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. "Various" is an unacceptable city name.

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.

- 073 - Dyed 1-K reporting only
- 145 - Undyed 1-K reporting only
- 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.