



# Schedule M - Special Fuels Instructions

## General Instructions

This schedule is used to report blending transactions.

### When must I file Schedule M - Special Fuels?

You must file Schedule M - Special Fuels electronically in MyTax Illinois at [mytax.illinois.gov](http://mytax.illinois.gov)

- with your Form RMFT-5, Motor Fuel Distributor/Supplier Tax Return, if you need to report blending transactions subject to MFT for the month; and
- with your Form RMFT-5-US, Underground Storage Tank Tax and Environmental Impact Fee Receiver Return, if you need to report blending transactions subject to UST/EIF for the month.

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.

Any time you blend motor fuel with another product and the resulting blend is a motor fuel, the resulting blend is subject to both MFT and UST/EIF.

### 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](mailto: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](http://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.

**Blend Date** – Enter the month, day, and year of the blend date. You cannot lump all of your blending together for the month into one transaction. You are required to list the day the blending actually occurred.

**Primary Product Type** – Enter the 3-character product code. You must report gallons of the product that is the greater in quantity of the two products you are blending.

- 160 - Diesel Fuel - Undyed
- 228 - Diesel Fuel - Dyed
- 999 - Other (specify) – Enter the exact name of the product.

**Primary Product Gallons** – Enter the number of primary product gallons.

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## Step-by-Step Instructions

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**Blending Agent Product Type** – This field is pre-set to 285-Soy.

**Blending Agent Gallons** – Enter the total number of blending gallons for 285-Soy pre-set field.

**Blending Agent Product Type** – Enter the 3-character product code.

- 073 - Dyed 1-K reporting only
- 228 - Undyed 1-K reporting only

**Blending Agent Gallons** – Enter the total number of blending gallons for 1-K reporting only.

**Blending Agent Product Type** – This field is pre-set to 999-Other (specify). Enter the exact name of the product.

**Blending Agent Gallons** – Enter the total number of blending gallons for 999-Other pre-set field.

**End Product Type** – Select the end product type. You are required to report individual transactions (per day) for each different end product.

- 999 - Other (specify) – Enter the exact name of the product.
- D01-D99 - Percentage of Biodiesel - Dyed
- B01-B99 - Percentage of Biodiesel - Undyed

**End Product Percentage** – Enter the end product percentage of biodiesel.

**End Product Gallons** – Enter the total of primary and blending agent gallons.