



# Illinois Department of Revenue Schedule B Instructions

## General Instructions

### Which gasoline products must be reported on Schedule B?

The gasoline products that must be reported on this schedule are all products commonly or commercially known or sold as gasoline (including casing-head, and absorption or natural gasoline), gasohol, motor benzol, or motor benzene, regardless of their classification or use.

### What sales must I report on this schedule?

Report on this schedule gasoline products that you sold:

- to the federal government
- to authorized foreign diplomats
- to municipal corporations owning and operating local transportation systems
- to privately owned public utilities that own and operate two-axle vehicles designed and used for transporting more than seven passengers. The vehicles must be used as common carriers in the general transportation of passengers, not be devoted to any specialized purpose, and be operated entirely within the territorial limits of a single municipality or of any group of contiguous municipalities or in a close radius thereof. In addition, the utilities' operations must be subject to the Illinois Commerce Commission regulations.
- for non-recreational type watercraft
- for aviation purposes

### When do I file this schedule?

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

- with your Form RMFT-5 [MyTax Illinois](http://mytax.illinois.gov) return, if you need to report gasoline gallons you sold to an exempt entity MFT tax-free.

You have two options to file your schedules:

- import the electronic file of your schedules into [MyTax Illinois](http://mytax.illinois.gov), or
- manually enter the information onto the schedules in [MyTax Illinois](http://mytax.illinois.gov).

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 to claim an exemption?

You must attach a certificate of exemption to Schedule B for all sales except sales to the federal government, to an authorized foreign diplomat or for non-recreational type watercraft. We will not allow your exemption without this certificate. Also, we will not allow your exemption if we do not recognize the purchaser as a federal agency or authorized foreign diplomat or the watercraft as a non-recreational type watercraft.

- Gasoline sales for Aviation purposes (Schedule B only) – you must submit an exemption certificate for all sales of gasoline for aviation purposes on the Schedule B in lieu of the tax.
- Municipal Corporations Owning and Operating Local Transportation Systems (Schedules B/SB) – you must submit an exemption certificate for all sales to Municipal Corporations Owning and Operating Local Transportation Systems in lieu of the tax.
- Privately Owned Public Utilities (Schedules B/SB) - you must submit an exemption certificate for all sales to Privately Owned Public Utilities in lieu of the tax.

To add attachments to your return in [MyTax Illinois](http://MyTax Illinois),

- 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](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.

## 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 listed on the certificate of exemption. If you have multiple invoice numbers, you may enter "see attached" on the invoice line of the exemption certificate and attach a list showing each invoice separately.

**Name of carrier** – Enter the carrier's complete business name. If the fuel was sold at the retail outlet, you may list "R/O" (retail outlet) for the name of 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 B.

**Name of purchaser** – Enter the purchaser's complete name. You may abbreviate office titles but do not use anagrams. Do not use the

name of the person purchasing the fuel but the office or department they represent (i.e. Dept of Agriculture, U.S Postal Service)

**Origin city** – Enter the city from which the fuel product originated. "Various" is an unacceptable city name. If the fuel was sold at the retail outlet, you may list "R/O" (retail outlet) for the name of origin city.

**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. If the fuel was sold at the retail outlet, you may list "R/O" (retail outlet) for the name of destination city.

**Destination state** – This field is pre-set to USA – Illinois.

**Invoiced gallons** – Enter the number of gallons as invoiced.

**Product type** – Enter the 3-character product code.

- 061 - Natural Gasoline
- 065 - Gasoline
- 124 - Gasohol
- 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.