



Schedule LB Instructions

General Instructions

This schedule is used for reporting the following taxes:

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

Who must file this schedule?

You must file Schedule LB electronically in MyTax Illinois at mytax.illinois.gov with your Form RMFT-5-US, Underground Storage Tank Tax and Environmental Impact Fee Receiver Return, if you need to report UST/EIF Exempt Sales of Aviation Fuels, Kerosene, Diesel Fuel or Non-Exempt Aviation Fuel Sales, if you are a licensed receiver who sells tax-exempt aviation fuel, kerosene, and/or diesel fuel or sells non-exempt aviation fuel.

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.

Which sales of aviation fuel, kerosene, and/or diesel fuel qualify as being tax-exempt?

Aviation fuel and kerosene are exempt if these products are for sale or use at airports with more than 170,000 operations per year, located in cities of more than 1 million inhabitants, and

- sold to or used by holders of certificates of public convenience and necessity or foreign air carrier permits, issued by the U.S. Department of Transportation, and their air carrier affiliates; or
- received at facilities owned or leased by the certificate or permit holders and used in their activities at these airports.

Diesel fuel is exempt if it is

- sold to a rail carrier registered under Section 18c-7201 of the Illinois Vehicle Code or recognized by the Illinois Commerce Commission as a rail carrier, and used directly in railroad operations; or
- consumed or used in the operation of ships, barges, or vessels, all of which are used primarily in or for the transportation of property in interstate commerce for hire on rivers bordering Illinois, if the diesel fuel is delivered by a licensed receiver to the purchaser's barge, ship, or vessel while it is afloat upon a bordering river.

Which non-exempt sales of aviation fuel must be reported on this schedule?

Aviation fuel is not tax-exempt if it is

- for sale or use at airports that do not meet the qualifications listed above; or
- sold for a purpose other than use in aircraft

What is aviation fuel?

For the purposes of this schedule, aviation fuel means aviation gasoline (AvGas) and jet fuel, including kerosene type jet fuel.

What records must I keep?

You are required by law to keep records showing all purchases, receipts, sales, distributions, and use of fuel.

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.

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 LB.

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

Airport Name – Enter the name of the qualified airport where the tax-exempt fuel will be for sale or use.

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.

Invoiced gallons – Enter the number of gallons as invoiced.

Product Type – Enter the 3-character product code.

- 072 – Kerosene – Dyed
- 073 – Dyed 1-K reporting only
- 125 – Aviation Gasoline (AvGas)
- 130 – Jet Fuel
- 142 – Kerosene Undyed
- 145 – Undyed 1-K reporting only
- 160 – Diesel Fuel - Undyed
- 228 – Diesel Fuel - Dyed
- 999 – Other (specify)

Product Use – Enter the product use.

- 1-K kerosene sold to exempt air carriers
- Aviation fuel sold for purposes other than use in aircraft
- Aviation fuel sold to exempt air carriers
- Aviation fuel sold to non-exempt air carriers
- Diesel fuel sold to exempt railroads
- Diesel fuel sold to exempt ships, barges & vessels
- Kerosene sold to exempt air carriers

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