



MFT, UST, and EIF
Tax- and Fee-Paid Purchases of
Special Fuel (Excluding Dyed Diesel Fuel)

Step 1: Complete the following information

 Company name

 Your license number

Reporting period ____/____/____
 Month Year

Check the tax/fee type you are listing on this page.

- MFT-paid only
 UST-/EIF-paid only
 Both MFT- and UST-/EIF-paid

Check the product type you are listing on this page.

- Special fuel (excluding dyed diesel fuel)
 1-K kerosene
 Other (specify: _____)

Step 2: Report your tax- and fee-paid purchases

1	2	3	4	5	6	7	8	9
Invoice date (month, day, year)	Invoice number	Name of carrier	Bill of lading or manifest number	Name of seller	Origin (Illinois cities only)	Destination (Illinois cities only)	Seller's license number	Invoiced gallons
1	__/__/__							
2	__/__/__							
3	__/__/__							
4	__/__/__							
5	__/__/__							
6	__/__/__							
7	__/__/__							
8	__/__/__							
9	__/__/__							
10	__/__/__							

11 Add the invoiced gallons in Column 9, Lines 1 through 10, and write the total here. **11** _____

12 If you are filing only **one** Schedule SE, write the amount from Line 11 here. **12** _____

If you are reporting special fuel or other product type

- MFT-paid gallons only, also write this amount on Form RMFT-5, Lines 2b and 17, Column 2.
- UST-/EIF-paid gallons only, also write this amount on Form RMFT-5-US, Lines 2b and 12, Column 1.
- both MFT- and UST-/EIF-paid gallons, also write this amount on Form RMFT-5, Lines 2b and 17, Column 2, and Form RMFT-5-US, Lines 2b and 12, Column 1.

If you are reporting 1-K product type, write this amount on Form RMFT-5, Line 17, Column 2.

If you are filing **more than one** Schedule SE, see instructions.

General Instructions

Schedule SE is used for reporting the following taxes:

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

Which transactions must be reported on this schedule?

You must report any fuel transactions on which you have paid the motor fuel tax rate for special fuel. UST/EIF paid gallons of 1-K kerosene must also be reported on Schedule LE.

When do I file this schedule?

You must file Schedule SE with Form RMFT-5, Motor Fuel Distributor/Supplier Tax Return, if you are reporting MFT-paid gallons only or both MFT- and UST/EIF-paid gallons.

You must file Schedule SE with Form RMFT-5-US, Underground Storage Tank Tax and Environmental Impact Fee Receiver Tax Return, if you are reporting UST/EIF-paid gallons only.

What records must I keep?

You are required by law to keep books and records for **at least three and one-half years** showing all purchases, receipts, losses through any cause, sales, distributions, and use of fuels.

You must keep the original invoice for each tax- and fee-paid purchase identified on Schedule SE. The invoice should be receipted "paid" and initialed by your supplier. You are not required to attach invoices to this schedule unless we request you to send them in.

If we do request your invoices to verify purchases, we will accept legible copies; however, we may require you send us the originals.

What if I need additional assistance?

If you have questions about this schedule, write to us at Motor Fuel Tax, Illinois Department of Revenue, P.O. Box 19477, Springfield, Illinois 62794-9477, or call our Springfield office weekdays between 8 a.m. and 4:30 p.m. at 217 782-2291.

Step-by-Step Instructions

Step 1: Complete the following information

Write your company name, your license number, and the period for which you are reporting. Check the box next to the tax/fee type and the product type you are listing on this page. Report one tax/fee type and one product type per page.

Step 2: Report your tax- and fee-paid purchases

Lines 1 through 10 —

Column 1 - Write the month, day, and year of the invoice.

Column 2 - Write the invoice number.

Column 3 - Write the carrier's complete business name.

Column 4 - Write the bill of lading or manifest number.

Column 5 - Write the seller's complete name.

Column 6 - Write the name of the Illinois city from which the special fuel product originated.

Column 7 - Write the name of the Illinois city to which the special fuel product was delivered.

Column 8 - Write the seller's Illinois license number.

Column 9 - Write the number of invoiced gallons.

Line 11 - Add the invoiced gallons reported in Column 9, Lines 1 through 10.

Line 12 - If you are filing **more than one** Schedule SE, group together the Schedules SE that report product types **special fuel (excluding dyed diesel fuel)** and **other** by

- **MFT-paid only** gallons. Add Lines 11 from this group, and write the total on Line 12 of the last page. Also write this amount on Form RMFT-5, Line 2b, Column 2.
- **UST/EIF-paid only** gallons. Add Lines 11 from this group, and write the total on Line 12 of the last page. Also write this amount on Form RMFT-5-US, Line 2b, Column 1.
- **both MFT- and UST/EIF-paid** gallons. Add Lines 11 from this group, and write the total on Line 12 of the last page. Also write this amount on Form RMFT-5, Line 2b, Column 2, and Form RMFT-5-US, Line 2b, Column 1.

Then, group together all Schedules SE that report

- **UST/EIF-paid only** gallons and **both MFT- and UST/EIF-paid** gallons. Add the totals from Lines 12, and write this amount on Form RMFT-5-US, Line 12, Column 1. **Note:** Do not include 1-K kerosene in this total.
- **MFT-paid only** gallons and **both MFT- and UST/EIF-paid** gallons. Add the totals from Lines 12, and write this amount on Form RMFT-5, Line 17, Column 2. **Note:** Include 1-K kerosene in this total.

