



Schedule SB

Attach to Form RMFT-5

Motor Fuel Tax

Special Fuel (Excluding Dyed Diesel Fuel) Sold to the Federal Government, Authorized Foreign Diplomats, Municipal Corporations Owning and Operating Local Transportation Systems, to Certain Privately Owned Public Utilities and Non-Recreational Type Watercraft

Step 1: Complete the following information

Company name _____

Your license number _____

Reporting period ____/____/____
Month Year

Step 2: Report your nontaxable sales to the federal government, authorized foreign diplomats, etc.

1	2	3	4	5	6	7	8
Invoice date (month, day, year)	Invoice or serial number	Name of carrier	Bill of lading or manifest number	Name of purchaser	Origin (Illinois cities only)	Destination (Illinois cities only)	Invoiced gallons
1	--/--/----						
2	--/--/----						
3	--/--/----						
4	--/--/----						
5	--/--/----						
6	--/--/----						
7	--/--/----						
8	--/--/----						
9	--/--/----						
10	--/--/----						

11 Add the invoiced gallons in Column 8, Lines 1 through 10. Write the total amount here. 11 _____

12 If you are filing only **one** Schedule SB, write the amount from Line 11 here and on Form RMFT-5, Line 6, Column 2. 12 _____
If you are filing **more than one** Schedule SB, add Line 11 from each schedule, and write the total on Line 12 of the last page.
Also write this amount on Form RMFT-5, Line 6, Column 2.

General Instructions

Which special fuels must be reported on Schedule SB?

The special fuels that must be reported on this schedule include diesel and any other petroleum products (e.g., furnace oil, heating oil, range oil, and kerosene) intended for use or offered for sale as a fuel for engines in which the fuel is injected into the combustion chamber and ignited by pressure without electric spark. This does **not** include 1-K kerosene or dyed diesel fuel. Report your dyed diesel fuel transactions on Schedule DB, Form RMFT-7-DF.

What sales must I report on this schedule?

Report on this schedule special fuels that you sold to:

- the federal government
- authorized foreign diplomats
- municipal corporations owning and operating local transportation systems
- 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.
- non-recreational type watercraft

When do I file this schedule?

You must file Schedule SB with Form RMFT-5, Motor Fuel Distributor/Supplier Tax Return.

What must I attach to this schedule to claim an exemption?

You must attach a certificate of exemption to Schedule SB for all sales except sales to the federal government, an authorized foreign diplomat or 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, authorized foreign diplomat or non-recreational type watercraft.

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, 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 8:00 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.

Step 2: Report your nontaxable sales

Lines 1 through 10 —

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

Column 2 - Write the invoice number of the sale or the serial number, if any, of the certificate of exemption.

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

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

Column 5 - Write the exact name of the federal government agency, the authorized foreign diplomat, the qualifying municipal corporation, the qualifying privately owned public utility to whom the sale was made, or the non-recreational type watercraft.

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

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

Column 8 - Write the number of invoiced gallons.

Line 11 - Add the invoiced gallons reported in Column 8, Lines 1 through 10.

Line 12 - If you are filing only **one** Schedule SB, write the amount from Line 11 on Line 12 and on Form RMFT-5, Line 6, Column 2. If you are filing **more than one** Schedule SB, add Line 11 from each schedule and write the total on Line 12 of the last page. Also write this amount on Form RMFT-5, Line 6, Column 2.

