



Schedule B

Attach to Form RMFT-5

Motor Fuel Tax

Gasoline Products Sold to the Federal Government, Authorized Foreign Diplomats, Municipal Corporations Owning and Operating Local Transportation Systems, to Certain Privately Owned Public Utilities, Non-Recreational Type Watercraft, or for Aviation Purposes

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 B, write the amount from Line 11 here and on Form RMFT-5, Line 6, Column 1. 12 _____
If you are filing **more than one** Schedule B, 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 1.

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
- 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
- for aviation purposes

When do I file this schedule?

You must file Schedule B 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 B 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, or 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. If gasoline was sold for aviation purposes, write the name of the person who purchased the gasoline.

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

Column 7 - Write the name of the Illinois city to which the gasoline product 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 B, write the amount from Line 11 on Line 12 and on Form RMFT-5, Line 6, Column 1. If you are filing **more than one** Schedule B, 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 1.

