



# Schedule E

Attach to Form RMFT-5 or Form RMFT-5-US

## MFT, UST, and EIF Tax- and Fee-Paid Purchases

### 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.

- Gasoline products
- Combustible gases
- Alcohol

### 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 See instructions.

12 \_\_\_\_\_

This form is authorized as outlined by the Motor Fuel Tax Law and the Environmental Impact Fee Law. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty. This form has been approved by the Forms Management Center. IL-492-0081

## General Instructions

### **This schedule is used for reporting the following taxes:**

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

### **Which gasoline products must be reported on this schedule?**

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.

### **When do I file this schedule?**

You must file Schedule E with Form RMFT-5 if you are reporting MFT-paid gallons only or MFT-, and UST-/EIF-paid gallons.

You must file this schedule with Form RMFT-5-US if you are reporting only UST-/EIF-paid gallons.

### **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 E. 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 gasoline product originated.

**Column 7** - Write the name of the Illinois city to which the gasoline 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 only one Schedule E, write the amount from Line 11 on Line 12. If you are reporting

- gasoline products and
  - MFT-paid only, also write this amount on Form RMFT-5, Lines 2b and 17, Column 1.
  - UST-/EIF-paid only, also write this amount on Form RMFT-5-US, Lines 2b and 12, Column 1.
  - both MFT- and UST-/EIF-paid, also write this amount on Form RMFT-5, Lines 2b and 17, and Form RMFT-5-US, Lines 2b and 12, Column 1.
- combustible gases, alcohol, and
  - MFT-paid only, also write this amount on Form RMFT-5, Line 17, Column 1.
  - UST-/EIF-paid only, also write this amount on Form RMFT-5-US, Line 12, Column 1.
  - both MFT- and US-/EIF-paid, also write this amount on Form RMFT-5, Line 17, Column 1, and Form RMFT-5-US, Line 12, Column 1.

If you are filing more than one Schedule E, group together all Schedules E that report

- gasoline products and MFT-paid only. Call this group "A."
- gasoline products and UST-/EIF-paid only. Call this group "B."
- gasoline products and both MFT- and UST-/EIF-paid. Call this group "C."
- combustible gases, alcohol, and MFT-paid only. Call this group "D."
- combustible gases, alcohol, and UST-/EIF-paid only. Call this group "E."
- combustible gases, alcohol, and both MFT- and UST-/EIF-paid. Call this group "F."

Add Lines 11 from each group, and write the total amount on Line 12 of the last page of each group. Then add Line 12 from

- groups A and C, and write this amount on Form RMFT-5, Lines 2b and 17, Column 1.
- groups B and C, and write this amount on Form RMFT-5-US, Lines 2b and 12, Column 1.
- groups D and F, and write this amount on Form RMFT-5, Line 17, Column 1.
- groups E and F, and write this amount on Form RMFT-5-US, Line 12, Column 1.

