



Schedule LA Instructions

General Instructions

Schedule LA is used for reporting the following taxes:

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

Which fuel must be reported on this schedule?

1-K kerosene must be reported on this schedule. Do not report any type of kerosene other than 1-K kerosene on this schedule.

When do I file this schedule?

You must file Schedule LA electronically in MyTax Illinois at mytax.illinois.gov with your Form RMFT-5-US, MyTax Illinois return if you need to report 1-K kerosene gallons you purchased UST/EIF-free.

How do I file this schedule?

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.

What must I attach to this schedule?

You must attach any invoices issued to you by an unlicensed seller to your Form RMFT-5-US MyTax Illinois return.

To add attachments to your return,

- select “Add” in the Attachment section;

To delete an attachment from your return,

- select “Remove” associated with that file.

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, 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.

Step-by-Step Instructions

Complete the following information.

All information must be completed whether you imported a file or manually entered 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 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 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 you by the seller.

Name of carrier – Enter the carrier’s complete business name.

Exceptions:

- When reporting “Reclassifying of Fuel”, enter “Reclassifying of Fuel” as name of carrier in the carrier field.
- When reclassifying you must also submit, as an attachment with your MyTax Return, a letter of explanation as to why the fuel was reclassified.

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 LA.

Name of seller – Enter the seller’s legal business name. There are multiple companies with similar names. To prevent confusion, you must list the seller’s legal business name as listed on the Licensees List. The list may be found by clicking on “View more account options”, then clicking “View MF Licenses” under “Account Options”.

Exceptions:

- When reporting fuel imported into Illinois by your company, enter your own company name.

- When reporting “Reclassifying of Fuel”, use your company name in “Name of Seller” field.

Origin City – Enter the city from which the fuel product originated. “Various” is an unacceptable city name.

Origin State – Enter the state from which the fuel product originated.

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.

Seller’s license number – Enter the seller’s Illinois license number. License numbers may be verified on the Licensees List. The license number must match to the seller name list in the “Name of seller” field.

Exceptions:

- When reporting fuel imported into Illinois by your company, use your company license number for “Seller license number field”.
- When reporting “Reclassifying of Fuel”, use your company license number for “Seller license number field”.

Invoiced gallons – Enter the number of gallons as invoiced.

Product Type – Enter the 3-character product code.

- 073 - Dyed 1-K reporting only
- 145 - Undyed 1-K reporting only
- 999 - Other (specify)

Other Product Type – Enter a description of the “999-other” fuel product sold.

Receipt Type – Enter the receipt type.

- IL receipt
 - IL sales to self are invalid
- Import
- Produce

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