



Schedule SD Instructions

General Instructions

This schedule is used for reporting special fuel (excluding dyed diesel fuel) sold and distributed tax- and fee-free in Illinois to licensed distributors and suppliers under the following taxes:

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

Which special fuels must be reported on this schedule?

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. Report your dyed diesel fuel on Schedule DD.

When do I file this schedule?

You must file Schedule SD electronically in MyTax Illinois at mytax.illinois.gov with your

- Form RMFT-5, Motor Fuel Distributor/Supplier Tax Return, if you need to report special fuel gallons you sold MFT-free only or both MFT and UST/EIF-free, and
- Form RMFT-5-US, Underground Storage Tank Tax and Environmental Impact Fee Receiver Return, if you need to report special fuel gallons you sold UST/EIF-free only or both MFT and UST/EIF-free.

How do I file this schedule?

Your schedules must be filed with your return in MyTax Illinois. 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 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. You may also visit our website at tax.illinois.gov or scan the QR code provided.



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 such changes/entries will be overwritten.

Note: Pre-set fields cannot be edited.

Choose tax/fee type – Enter the tax/fee type. Choose based on the Illinois taxes/fees not charged on your invoice.

- Both MFT and UST/EIF tax-free
- MFT tax-free only
- UST/EIF tax-free only

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 you to enter a date that is thirty days prior to the period for which the return is being filed and up until the due date of the return.

Exception – When distributing into the pipeline, list the date the product was distributed into the pipeline.

Invoice number – Enter the invoice number. You must report the invoice number listed on the invoice billed to the purchaser.

Exception – When distributing into the pipeline, list the batch number assigned by the pipeline company.

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

Exception – When distributing into the pipeline, list the name of the pipeline company.

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 SD.

Exception – When distributing into the pipeline, list the bill of lading number assigned by the pipeline company.

Name of purchaser – Enter the purchaser’s complete name. To prevent confusion, you must list the purchaser’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.”

Exception – When reporting transactions your company delivered into the pipeline in Illinois, enter “Distributed into Pipeline” in “Name of purchaser” field.

Origin city (Illinois cities only) – Enter the city from which the fuel product originated. “Various” is an unacceptable city name.

Origin state – This field is pre-set to USA – Illinois.

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.

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

Exception – When reporting transactions your distributed into the pipeline in Illinois, enter D-99999 as the license number.

Invoiced gallons – Enter the number of gallons as invoiced.

Product type – Enter the 3-character product code.

- 091 - Waste Oil (cooking oil/fat, etc.)
- 142 - Kerosene - Undyed
- 160 - Diesel Fuel – Undyed
- 999 - Other (specify)

Other product type – Enter a description of the “999-Other” fuel product sold.

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