



Schedule DD-1 Instructions

General Instructions

What is dyed diesel fuel?

Dyed diesel fuel is any special fuel that has been dyed per Section 4d of the Motor Fuel Tax Law.

What sales must I report on Schedule DD-1?

You may make tax free sales of dyed diesel to someone other than a licensed distributor for non-highway purposes if the sale is made to the end user of the fuel and the fuel is:

- delivered from a vehicle designed for the specific purpose of such sales and delivered directly into a stationary bulk storage tank that displays the dyed diesel notice required by section 4f of the Motor Fuel Tax Law,
- delivered from a vehicle designed for the specific purpose of such sales and delivered directly into the fuel supply tanks of non-highway vehicles that are not required to be registered for highway use, or
- dispensed from a dyed diesel fuel dispensing facility that has withdrawal facilities that are not readily accessible to and are not capable of dispensing dyed diesel fuel into the fuel supply tank of a motor vehicle. A dispensing facility that has withdrawal facilities that are “not readily accessible to and are not capable of dispensing into the fuel supply tank of a motor vehicle” means:
 - a dispenser hose that is short enough so that it will not reach the fuel supply tank of a motor vehicle; or
 - a dispenser that is enclosed by a fence or other physical barrier so that a vehicle cannot pull along side the dispenser to permit fueling.

You must report your motor fuel tax free sales of dyed diesel made to someone other than a licensed distributor for a use other than in highway vehicles. If you report any sales made to a licensed distributor or fuel used by your own company on Schedule DD-1, you will be required to file amended schedules and an amended return.

Note: A rental company that rents out machinery, equipment, and vehicles for non-highway purposes and uses dyed diesel fuel in those items is considered the end user of that fuel.

When do I file this schedule?

You must file Schedule DD-1 electronically in MyTax Illinois at mytax.illinois.gov with your Form RMFT-5, Motor Fuel Distributor Tax Return, if you need to report tax free sales of dyed diesel to someone other than a licensed distributor when used for non-highway purposes during the reporting period.

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 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.



Step-by-Step Instructions

Complete the following information.

All information must be completed whether you import a file or manually enter 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.

Name of purchaser – Enter the purchaser’s complete legal business name. There are multiple companies with similar names.

Address of purchaser – Enter the purchaser’s complete legal street address. Abbreviations, drop-off locations and P.O Box numbers are not allowed.

Fuel use code – Enter one fuel use code per line. Use these fuel use codes for Column 3:

A - Agriculture

C - Construction

F - Refrigeration

G – Generator

H - Home heating

I - Industrial

L - Lawn

M - Marine

R - Railroad

O - Other (identify)

Other Fuel Use – You must identify the actual use when listing fuel use code “O”.

Total Monthly Gallons – Enter the number of total gallons.

Product Type – Enter the 3-character product code.

- 072 - Kerosene - Dyed
- 228 - Diesel Fuel - Dyed
- 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 return being filed.