



# Schedule DB

# Motor Fuel Tax

Dyed Diesel Fuel sold for Nonhighway Use to the Federal Government, Authorized Foreign Diplomats, Municipal Corporations Owning and Operating Local Transportation

Attach to Form RMFT-5

Systems, and to Certain Privately Owned Public Utilities

## 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 DB, write the amount from Line 11 here and on Form RMFT-5, Line 6, Column 3.

12 \_\_\_\_\_

If you are filing **more than one** Schedule DB, 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 3.

This form is authorized as outlined by the Motor Fuel Tax 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-492-3981

## General Instructions

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### 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.

### Can dyed diesel fuel be sold tax-free for highway use?

No. Dyed diesel fuel may only be used for non-highway purposes. Any person who knowingly sells or attempts to sell or possesses dyed diesel fuel for highway use may be subject to civil or criminal penalties or both.

### What sales must I report on Schedule DB?

You must use this schedule to report your nontaxable invoiced sales of dyed diesel fuel 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.

### When do I file this schedule?

You must file Schedule DB with Form RMFT-5, Motor Fuel Distributor/Supplier Tax Return.

### 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  
PO BOX 19477  
SPRINGFIELD, ILLINOIS 62794-9477**

or call our Springfield office week days between 8:00 a.m. and 4:30 p.m. at **217 782-2291**

## Step-by-Step Instructions

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### 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 number of the bill of lading or manifest.

**Column 5** - Write the exact name of the federal government agency, the authorized foreign diplomat, the qualifying municipal corporation, or the qualifying privately owned public utility to whom the sale was made.

**Column 6** - Write the name of the Illinois city from which the dyed diesel fuel originated.

**Column 7** - Write the name of the Illinois city to which the dyed diesel fuel 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 DB, write the amount from Line 11 on Line 12 and on Form RMFT-5, Line 6, Column 3. If you are filing **more than one** Schedule DB, add the amounts on Line 11 from each schedule to figure the total invoiced gallons reported from Schedule DB. Write this total on Line 12 of the last page and on Form RMFT-5, Line 6, Column 3.

