



*i*nformational Bulletin

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Changes to the Reporting of Aviation Fuel on Motor Fuel Receiver Returns

This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.

To: All licensed motor fuel receivers and all vendors of approved magnetic media formats

In order to comply with Federal Aviation Administration guidelines, effective **December 1, 2017**, the Department will require taxable transactions involving aviation fuel to be reported separately from other transactions. For the purposes of this bulletin, "aviation fuel" means jet fuel and aviation gasoline.

Have the motor fuel returns been changed?

Yes. Motor fuel receivers and magnetic media vendors will see changes to the RMFT-5-US, Underground Storage Tank Tax and Environmental Impact Fee Receiver Return, the RMFT-5-US-X, Amended Return/Claim for Credit Underground Storage Tank Tax and Environmental Impact Fee, and Schedule LB, UST/EIF Exemption for Sales of Aviation Fuel, Kerosene, and Diesel Fuel. Changes to these returns will allow for the separate reporting of tax on aviation fuel.

When will these changes become effective?

These changes become effective for RMFT-5-US returns filed for the December 2017 liability period, due on or before January 22, 2018.

Are there changes to the tax or fee rates?

No. The changes only affect the reporting of aviation fuel transactions. All motor fuel, underground storage tank, and environmental impact tax and fee rates will remain the same.

How will I report my aviation fuel transactions?

Motor fuel receivers must report all aviation fuel transactions on Schedule LB according to the reason for sale:

- Aviation fuel sold for purposes other than use in aircraft
- Aviation fuel sold to exempt air carriers
- Aviation fuel sold to non-exempt air carriers

Aviation fuel sold to exempt air carriers will continue to be reported as a deduction on Line 6b of the RMFT-5-US.

Taxes and fees on aviation fuel sold for purposes other than use in aircraft, and aviation fuel sold to non-exempt air carriers, will then be separately calculated on the revised RMFT-5-US.

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