



Schedule SA Instructions

General Instructions

This schedule is used to report Special Fuel (excluding dyed diesel fuel) that you produced, acquired or received in Illinois or that you transported into Illinois.

This schedule is used for reporting 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 fuel. Report dyed diesel fuel on Schedule DA.

When do I file this schedule?

You must file Schedule SA electronically in MyTax Illinois at mytax.illinois.gov

- with your Form RMFT-5, Motor Fuel Distributor/Supplier Tax Return, if you are reporting only MFT-free gallons,
- with your Form RMFT-5-US, Underground Storage Tank Tax and Environmental Impact Fee Receiver Return, if you are reporting only UST/EIF-free gallons, and
- with both your Form RMFT-5, Motor Fuel Distributor/Supplier Tax Return, and your Form RMFT-5-US, Underground Storage Tank Tax and Environmental Impact Fee Receiver Return, if you are reporting both MFT and UST/EIF-free gallons.

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 all documentation as requested to your Form RMFT-5 MyTax Illinois return.

To add attachments to your return in MyTax Illinois,

- 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.

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.

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

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.

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.

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 Schedule SA.

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.”

Origin City – Enter the name of 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. If other than Illinois, you must also select “import” as the receipt type.

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.

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.

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.