



Form RMFT-17 Schedule LB MyTax Illinois Filing Instructions

General Information

Who must file this schedule?

You must file Form RMFT-17 Schedule LB, UST/EIF Exempt Sales of Aviation Fuels, Kerosene, Diesel Fuel and Reporting of Non-Exempt Aviation Fuel Sales, if you are a licensed receiver who sells tax-exempt aviation fuel, kerosene, and/or diesel fuel or sells non-exempt aviation fuel.

Which taxes and fees are reported on this schedule?

The Schedule LB is used to report:

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

Which sales of aviation fuel, kerosene, and/or diesel fuel qualify as being tax-exempt?

Aviation fuel and kerosene are exempt if these products are for sale or use at airports with more than 170,000 operations per year, located in cities of more than 1 million inhabitants, and

- sold to or used by holders of certificates of public convenience and necessity or foreign air carrier permits, issued by the U.S. Department of Transportation, and their air carrier affiliates; or
- received at facilities owned or leased by the certificate or permit holders and used in their activities at these airports.

Diesel fuel is exempt if it is

- sold to a rail carrier registered under Section 18c-7201 of the Illinois Vehicle Code or recognized by the Illinois Commerce Commission as a rail carrier, and used directly in railroad operations; or
- consumed or used in the operation of ships, barges, or vessels, all of which are used primarily in or for the transportation of property in interstate commerce for hire on rivers bordering Illinois, if the diesel fuel is delivered by a licensed receiver to the purchaser's barge, ship, or vessel while it is afloat upon a bordering river.

Which non-exempt sales of aviation fuel must be reported on this schedule?

Aviation fuel is not tax-exempt if it is

- for sale or use at airports that do not meet the qualifications listed above; or
- sold for a purpose other than use in aircraft

What is aviation fuel?

For the purposes of this schedule, aviation fuel means **aviation gasoline (AvGas)** and **jet fuel**, including **kerosene type jet fuel**.

When is this schedule due?

You must file this schedule with Form RMFT-5-US. Your return is due on or before the 20th day of each month for the previous month's activity.

Note: If the due date falls on a weekend or holiday, your return, schedules, and payment are due the next business day.

What records must I keep?

You are required by law to keep records showing all purchases, receipts, sales, distributions, and use of fuel.

What if I need additional assistance?

You may 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**.

Note: You may be asked to provide a Support ID for your MyTax Illinois session. Each time you log into MyTax Illinois a new Support ID is created for that session. You can obtain the Support ID for your session by selecting View Support ID in the Menu in the upper left corner of the screen.

Specific Instructions

Schedule Features

Instructions — The Instructions link at the top of each schedule will open schedule-specific instructions.

Filter — The filter allows you to quickly find schedule entries using key words or numbers. Enter the key word or number into the Filter field and hit Enter. Schedule entries with the key word or number will be displayed. To clear the filter, delete the information in the Filter field and hit enter.

Show Errors/Show All — Clicking on the Show Errors link in the upper left corner of the schedule will filter your entries so that only those entries with an error remain. You may restore all your entries at any time by clicking the Show All link.

Copy Row — The Copy Row icon at the far left of each entry allows you to copy all information from that row into a new row.

Note: The new row will appear as the last entry on the schedule, not as the entry following the copied row.

Delete this Record — The Delete this Record icon appears to the right of the Copy Row icon. Clicking this icon allows you to delete an entire row.

Note: You cannot restore a row once it has been deleted.

Schedule Entries

To import an electronic file of your schedules,

- click the Import button in the upper right portion of the return,
- click on Choose File,
- select your import file, and
- click on Import.

Specific Instructions Continued

Note: If your import file contains too many errors, the system will not accept the import file. Review your file, make the necessary corrections, and follow the steps above to import the corrected file.

To manually enter the information onto the schedules,

- click on the Schedules tab in the upper left of the return,
- click the button for the schedule you wish to enter, and
- manually enter the information for each field.

Schedule LB Instructions

Invoice date — Enter the month, day, and year of the sale as reported on the invoice.

Invoice number — Enter the invoice number for the sale as it appears in your records.

Name of carrier — Enter the name of the entity that delivered the product sold.

Bill of lading or manifest number — Enter the bill of lading or manifest number as it appears in your records.

Name of purchaser — Enter the name of the entity that purchased product from your business.

Airport name (sale to air carriers only) — Enter the name of the **qualified** airport where the tax-exempt fuel will be for sale or use.

Note: See the **General Information** above for guidelines that qualify an airport for tax-exemption.

Destination (Illinois cities only) — Enter the name of the Illinois city where the product was delivered.

Destination State — This field is preset to USA – Illinois.

Note: Transactions in which the product was not delivered within the state of Illinois should not be reported on Schedule LB.

Invoiced gallons — Enter the number of gallons sold as this amount appears in your records.

Product Type — You must select one of the following product types:

- 072 – Kerosene – Dyed
- 073 – Dyed 1-K reporting only
- 125 – Aviation Gasoline (AvGas)
- 130 – Jet Fuel
- 142 – Kerosene – Undyed
- 145 – Undyed 1-K reporting only
- 160 – Diesel Fuel – Undyed
- 228 – Diesel Fuel – Dyed
- 999 – Other

Other Product Type — Enter a description of the other fuel product sold.

Note: This field is available for entry only if “999 – Other” is selected in the Product Type field.

Product Use — You must select one of the following product uses:

- Diesel fuel sold to exempt railroads
All sales of diesel fuel sold to a rail carrier that qualifies for tax-exemption (see the **General Information** above) must be reported using this Product Use.

- Diesel fuel sold to exempt ships, barges & vessels
All sales of diesel fuel sold to ships, barges, or vessels that qualify for tax-exemption (see the **General Information** above) must be reported using this Product Use.

- Kerosene sold to exempt air carriers
All sales of kerosene sold to an air carrier for use at an airport that qualifies for tax-exemption (see the **General Information** above) must be reported using this Product Use.

- Aviation fuel sold to exempt air carrier
All sales of aviation fuel sold to an air carrier for use at an airport that qualifies for tax-exemption (see the **General Information** above) must be reported using this Product Use.

- 1-K kerosene sold to exempt air carriers
All sales of 1-K kerosene sold to an air carrier for use at an airport that qualifies for tax-exemption (see the **General Information** above) must be reported using this Product Use.

- Aviation fuel sold to non-exempt air carrier
All sales of aviation fuel sold for the purpose of being used in an aircraft at an airport that does not qualify for tax-exemption (see the **General Information** above) must be reported using this Product Use.

Note: If this Product Use is selected, the Product Type selected must be either **125 – Aviation Gasoline (AvGas)** or **130 – Jet Fuel**. Selecting any other Product Type will create an “Invalid Product Type for product use identified” error in the Product Type field.

- Aviation fuel sold for purposes other than use in aircraft
All sales of aviation fuel sold for any purpose other than use in an aircraft must be reported using this Product Use.

Note: If this Product Use is selected, your Product Type must be either **125 – Aviation Gasoline (AvGas)** or **130 – Jet Fuel**. Selecting any other Product Type will create an “Invalid Product Type for product use identified” error in the Product Type field.

Liability Date – The last date of the liability period for the return being filed.

Note: This field is automatically populated by the system.