



Schedule GA-1 Instructions

General Instructions

Which products must be reported on this schedule?

The products that must be reported on this schedule include alcohol, all combustible gases (*e.g.*, liquid natural gas, compressed natural gas), and 1-K kerosene used or sold for highway purposes. Do not report any type of kerosene other than 1-K kerosene on this schedule.

When do I file this schedule?

You must file Schedule GA-1 with Form RMFT-5.

How do I file this schedule?

Beginning with reporting period December 2015, you must electronically file your return and pay your tax using MyTax Illinois, our free online account management program for taxpayers. Visit our website at tax.illinois.gov.

When you file your return electronically, you also must file your schedules using MyTax Illinois. You may choose to file your schedules within MyTax Illinois by

- uploading an electronic file of your schedules for attachment with your return, or
- manually entering your information onto fillable schedules.

Note: If you are required to file your return electronically but you file a paper return, you will be considered a non-filer for that period. Also, your collection discount will be disallowed.

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, IL 62794-9477**, or
- call our Springfield office at **217 782-2291**, weekdays between 8:00 a.m. and 4:30 p.m.

Specific Instructions

See “Electronic Filing Format for Motor Fuel Reporting effective July 1, 2015” at tax.illinois.gov if you have questions on how to format your Schedule GA-1 electronic file.

Enter your company name, your license number, the period for which you are reporting, and the liability date. The liability date is the last day of the period for which the return is being filed. When filing this schedule using MyTax Illinois, the liability date will be pre-populated with the correct date.

Check the box next to the product type you are listing on this page. Report one product type only per page.

Report your tax-paid sales

Lines 1 through 10 —

Invoice date - Enter the month, day, and year of the invoice.

Invoice number - Enter the invoice number.

Name of carrier - Enter the carrier’s complete business name.

Bill of lading or manifest number - Enter the bill of lading or manifest number.

Name of purchaser - Enter the purchaser’s complete name.

Origin City - Enter the name of the Illinois city from which the fuel product originated.

Origin State - The origin state must be Illinois.

Destination City - Enter the name of the Illinois city to which the fuel product was delivered.

Destination State - The destination state must be Illinois.

Purchaser’s license number - Enter the purchaser’s Illinois license number. If the product was sold to a retail outlet, leave blank.

Invoiced gallons - Enter the number of invoiced gallons.

Product Type - Enter the fuel product type.

Specify - If you entered 998 - Other (Gaseous State) or 999 - Other (Liquid State) as the Product Type, enter the specific product sold tax-paid.

Tax Rate - If you entered 998 - Other (Gaseous State) or 999 - Other (Liquid State) as the Product Type, enter the appropriate tax rate: “1 - IL MF Gasoline tax rate” or “2 - IL MF Special fuel tax rate”.

Line 11 - Add the invoiced gallons reported in Column 9, Lines 1 through 10.

Line 12 - If you are filing more than one Schedule GA-1, group together all Schedules GA-1 that report

- **alcohol or CNG.** Add Lines 11 from this group, and enter the total on Line 12 of the last page. Also enter this amount on Form RMFT-5, Line 2c, Column 1.
- **LP gas, LNG, or 1-K kerosene.** Add Lines 11 from this group, and enter the total on Line 12 of the last page. Also enter this amount on Form RMFT-5, Line 2c, Column 2.