

General Instructions

When must I file Schedule F?

You must file Schedule F with Form RMFT-5, Motor Fuel Distributor/Supplier Tax Return, to report losses of motor fuel (e.g., fire, leakage, spillage, or spoilage.) Do not include any loss due to temperature variation and evaporation.

You must list each loss separately and substantiate each loss by all available proof. When you discover any losses of consequence, you must immediately report them to us for investigation. Your reported losses will be subject to correction when your account is audited.

What must I attach to this schedule?

You must attach all available proof to Schedule F to claim motor fuel losses. Available proof includes reports from the fire or police department, and affidavits from witnesses and employees. We will not allow you to take a loss without proof.

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, P.O. Box 19477, Springfield, Illinois 62794-9477, or call our Springfield office weekdays between 8 a.m. and 4:30 p.m. at 217 782-2291.

Step-by-Step Instructions

Step 1: Complete the following information

Write your company name, your license number, and the period for which you are reporting. Check the box next to the product type you are listing on this page. Report one product type and one loss per page.

Step 2: Report your loss

Line 1 - Write a detailed explanation of the procedure you followed to determine the quantity of motor fuel lost.

Line 2 - Write the total number of gallons lost.

Line 3 - If you are filing **more than one** Schedule F, group together all Schedules F that report a loss of

- gasoline products. Add Lines 2 from this group, and write the total on Line 3 of the last page. Also write this amount on Form RMFT-5, Line 9, Column 1.
- special fuel (excluding dyed diesel) products. Add Lines 2 from this group, and write the total on Line 3 of the last page. Also write this amount on Form RMFT-5, Line 9, Column 2.
- dyed diesel fuel products. Add Lines 2 from this group, and write the total on Line 3 of the last page. Also write this amount on Form RMFT-5, Line 9, Column 3.

