



Schedule DD-1

Motor Fuel Tax

Tax-Free Sales of Dyed Diesel Fuel Products to Other than a Distributor or Supplier in Illinois

Attach to Form RMFT-5

Step 1: Complete the following information

Company name _____

Your license number _____

Reporting period ____ / ____
Month Year

Step 2: Report your tax-free sales

Use these fuel use codes for Column 3:

A - Agriculture C - Construction F - Refrigeration H - Home heating I - Industrial L - Lawn M - Marine R - Railroad O - Other (identify)

	1 Name of purchaser	2 Address of purchaser (street address, city, state, ZIP)	3 Fuel use code	4 Total monthly gallons
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				

11 Add the total monthly gallons in Column 4, Lines 1 through 10. Write the total here.

11 _____

12 If you are filing only **one** Schedule DD-1, write the amount from Line 11 here and on Form RMFT-5, Line 8b, Column 3.

12 _____

If you are filing **more than one** Schedule DD-1, add Line 11 from each schedule, and write the total on Line 12 of the last page.
Also write this amount on Form RMFT-5, Line 8b, Column 3.

This form is authorized as outlined by the Motor Fuel Tax Law. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty. This form has been approved by the Forms Management Center. IL-492-3981

General Instructions

What is dyed diesel fuel?

Dyed diesel fuel is any special fuel that **has been dyed** per Section 4d of the Motor Fuel Tax Law.

What sales must I report on Schedule DD-1?

You may make tax free sales of dyed diesel to someone other than a licensed distributor or licensed supplier for non-highway purposes if the fuel is:

- delivered from a vehicle designed for the specific purpose of such sales and delivered directly into a stationary bulk storage tank that displays the dyed diesel notice required by section 4f of the Motor Fuel Tax Law,
- delivered from a vehicle designed for the specific purpose of such sales and delivered directly into the fuel supply tanks of non-highway vehicles that are not required to be registered for highway use, or
- dispensed from a dyed diesel fuel dispensing facility that has withdrawal facilities that are not readily accessible to and are not capable of dispensing dyed diesel fuel into the fuel supply tank of a motor vehicle. A dispensing facility that has withdrawal facilities that are “not readily accessible to and are not capable of dispensing into the fuel supply tank of a motor vehicle” means:
 - a dispenser hose that is short enough so that it will not reach the fuel supply tank of a motor vehicle; *or*
 - a dispenser that is enclosed by a fence or other physical barrier so that a vehicle cannot pull alongside the dispenser to permit fueling.

You must report your motor fuel tax free sales of dyed diesel made to someone other than a licensed distributor or supplier for a use other than in highway vehicles. If you report any sales made to a licensed distributor or supplier or fuel used by your own company, you will be required to file amended schedules and an amended return.

When do I file this schedule?

You must file Schedule DD-1 with Form RMFT-5, Motor Fuel Distributor/Supplier Tax Return.

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, ILLINOIS 62794-9477**

or call our Springfield office week days between 8:00 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.

Step 2: Report your nontaxable sales

Lines 1 through 10 —

Column 1 - Write the purchaser's complete name.

Column 2 - Write the purchaser's street address, city, state (using the two-character U.S. Post Office abbreviation), and ZIP code.

Column 3 - Write one fuel use code per line. You must identify the actual use when listing fuel use code “O”.

Column 4 - Write the number of total gallons.

Line 11 - Add the total monthly gallons reported in Column 4, Lines 1 through 10.

Line 12 - If you are filing only one Schedule DD-1, write the amount from Line 11 on Line 12 and on Form RMFT-5, Line 8b, Column 3. If you are filing **more than one** Schedule DD-1, add Line 11 from each schedule, and write the total on Line 12 of the last page. Also write this amount on Form RMFT-5, Line 8b, Column 3.

