

Illinois Department of Revenue  
101 West Jefferson Street  
Springfield, Illinois 62708

INFORMATIONAL BULLETIN FY86-18

TO: All Licensed Motor Fuel Distributors  
SUBJECT: Gasoline Use for the Propulsion of Aircraft

GASOLINE AS AIRCRAFT FUEL

We have become aware that certain aircraft engines may be modified to run on gasoline. Gasoline used as aircraft fuel is not subject to Illinois motor fuel tax. Therefore, you should not collect motor fuel tax from your customers on these sales.

If you have already collected and paid motor fuel tax to us on sales of "aircraft gasoline", please contact us about getting a credit.

REPORTING AND RECORDKEEPING FOR TAX-EXEMPT SALES

Please deduct on Schedule B of your motor fuel tax return the gasoline you sell as aircraft fuel. Be sure to include all pertinent information on the sale (invoice number, etc.).

In addition, you must attach to your Schedule B a certificate (Form RMFT-119) on which the purchaser has stated that the purchase of gasoline was for use as fuel in aircraft. Each such tax-exempt purchase will require a separate certificate.

We have printed a blank certificate on the back of this bulletin and encourage you to photocopy it as necessary. If you wish us to send you an additional supply, please write to:

J. Thomas Johnson  
Director of Revenue

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