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## General Information

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### Who must file this form?

Complete Part A of Form ST-72, Sustainable Aviation Fuel Purchase Credit Form, when you file Form ST-70, Aviation Fuel Sales Tax Return, or Form ST-70-X, Amended Aviation Fuel Sales Tax Return, to use Sustainable Aviation Fuel Purchase Credit (SAFPC). The SAFPC used that you enter on Form ST-72 is applied as a credit on Line 17 of Form ST-70 or Form ST-70-X.

Complete Part B of Form ST-72 to report sustainable aviation fuel (SAF) sold to or purchased by air common carriers.

### What is Sustainable Aviation Fuel Purchase Credit?

From July 1, 2023, through December 31, 2032, SAF sold to or used by an air common carrier, certified by the carrier to be used in Illinois, earns SAFPC in the amount of \$1.50 per whole gallon of SAF purchased. Only that portion of each gallon of aviation fuel that consists of SAF, as defined in Section 3-87 of the Use Tax Act (35 ILCS 105/3-87), is eligible to earn the credit.

### Can I file this return and pay the tax due electronically?

Yes, Illinois law requires that you file Forms ST-70 and ST-72 and pay the tax electronically. You must use MyTax Illinois available at [mytax.illinois.gov](https://mytax.illinois.gov) to file your Forms ST-70 and ST-72 and pay the tax.

### What if I need help?

If you need help, call the Illinois Department of Revenue at **1 800 732-8866**, **217 782-3336**, or **1 800 544-5304** (TTY), email us at [REV.TA-Sales@illinois.gov](mailto:REV.TA-Sales@illinois.gov), or visit our website at [tax.illinois.gov](https://tax.illinois.gov).

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## Specific Instructions

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### Part A: Credit Amount

When completing Part A, round to the nearest whole number by dropping amounts less than 50 cents and increasing amounts of 50 cents or more to the next higher whole number.

**Line 1** - Enter the amount of SAFPC you are using to offset the 6.25% state tax for this reporting period. This amount will be included in your total prepayments and credits on Line 17 of Form ST-70. Use the combined amounts from Lines 6a and 7a from each completed Form ST-70-C, Sustainable Aviation Fuel Purchase Credit Certification, for this reporting period to complete Line 1.

**Line 2** - Enter the amount of SAFPC entered on Line 1 of this Form ST-72 that was derived from soybean oil feedstock. Use the combined amounts from Lines 6b and 7b from each completed Form ST-70-C for this reporting period to complete Line 2.

### Part B: Report Sustainable Aviation Fuel Gallonage

When completing Part B, enter only whole gallons. Partial gallons must be rounded down to a whole number. Retailers selling SAF to an air common carrier, certified by the carrier to be used in Illinois, must complete Lines 3a and 3b. Air common carriers reporting use tax on purchases of SAF, certified by the carrier to be used in Illinois, must complete Lines 4a and 4b.

#### For retailers:

**Line 3a** - Enter the number of whole gallons of sustainable aviation fuel you sold to air common carriers for use in Illinois for this reporting period. Use the amount from Line 2 from each completed Form ST-70-C for this reporting period to complete Line 3a.

**Line 3b** - Enter the number of whole gallons of soybean oil feedstock included in your total in Line 3a. Use the amount from Line 3 from each completed Form ST-70-C for this reporting period to complete Line 3b.

#### For air common carriers reporting use tax:

**Line 4a** - Enter the number of whole gallons of sustainable aviation fuel you purchased for use in Illinois for this reporting period. Use the amount from Line 2 from each completed Form ST-70-C, Sustainable Aviation Fuel Purchase Credit Certification, for this reporting period to complete Line 4a.

**Line 4b** - Enter the number of whole gallons of soybean oil feedstock included in your total in Line 4a. Use the amount from Line 3 from each completed Form ST-70-C for this reporting period to complete Line 4b.