
General Information

Who must file Form ST-70?

For purposes of this form, “aviation fuel” means jet fuel and aviation gasoline. If you sell aviation fuel at retail, you must collect and pay Aviation Fuel Sales Tax. You report this tax by filing Form ST-70, Aviation Fuel Sales and Use Tax Return.

When must I file and pay this tax?

Form ST-70 is due on or before the 20th day of the month following the end of the reporting period. If you do not file and pay on time, we will bill you for any penalties and interest you may owe.

Note: If the due date falls on a weekend or holiday, your return and payment are due the next business day.

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

Yes, Illinois law requires that you file Form ST-70 and pay the tax electronically. You must use MyTax Illinois, available at mytax.illinois.gov, to file your Form ST-70 and pay the tax.

What is Sustainable Aviation Fuel Purchase Credit, and how do I report it on Form ST-70?

From July 1, 2023, through December 31, 2032, sustainable aviation fuel (SAF) sold to or used by an air common carrier, certified by the carrier to be used in Illinois, earns a Sustainable Aviation Fuel Purchase Credit (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.

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

Complete Part B of Form ST-72 to report SAF sold to or purchased by air common carriers.

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, or visit our website at tax.illinois.gov.

Specific Instructions

Note: When completing this form, 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.

Step 1: Figure your taxable receipts

Line 1 - Enter the amount you received from all sales of aviation fuel including taxes collected. Do not include purchases of aviation fuel on which you are paying Use Tax in Step 4.

Line 2 - Figure your deductions. Total deductions claimed cannot be more than total receipts on Line 1. If so, you must file a claim for credit on Form ST-70-X, Amended Aviation Fuel Sales and Use Tax Return, for the month you originally reported the sale.

2a - Enter the amount of tax you collected on your retail sales of aviation fuel.

2b - Enter the amount you collected from the aviation fuel you sold to someone who will resell it. For each sale for resale you make, the buyer must give you an Illinois certificate of resale or have a blanket certificate of resale on file with you.

2c - Enter the amount you collected from aviation fuel you sold to organizations that are exempt from paying sales tax. For each tax-exempt sale you make, you must obtain a copy of the organization’s Illinois Sales Tax exemption identification number. The organization’s Illinois Tax Exemption number must have been in effect on the day you made the sale.

2d - Enter the amount you collected from aviation fuel you sold that was **shipped or delivered** by you outside Illinois.

2e - Enter other deductions from your total receipts. This amount can include:

- **uncollectible debt** - Enter receipts for the sale of aviation fuel that have become worthless or uncollectible and on which tax previously has been paid. You must have charged off the uncollectible amounts as bad debt in your records in accordance with generally accepted accounting principles and have claimed the uncollectible amounts as a deduction pursuant to Section 166 of the Internal Revenue Code on your federal income tax return. Enter only the amount of uncollectible debt. Do not include the tax paid in this amount.
- **cash refunds** - Enter the amount unconditionally refunded to your customers for aviation fuel they returned and on which you have paid tax to us during the preceding return period or have now included on Step 1, Line 1 of your Form ST-70.
- **other deductions allowed by law.**

Step 2: Figure your tax on receipts

Line 4 - Enter the portion of taxable receipts from Line 3 you received from sales of aviation fuel from locations **within Illinois**, plus the amount you received from aviation fuel you sold in performing a service. If you report for multiple sites, you must use Form ST-71, Multiple Site Form. The combined amounts listed on Form ST-71 Lines 4, 4a, 4b, and 4c should match the amounts reported on Form ST-70 Lines 4, 4a, 4b, and 4c.

Line 4a - Multiply the taxable receipts from locations **within Illinois** from Line 4 by 5 percent (0.05), the state portion of the state tax.

Line 4b - Multiply the taxable receipts from locations **within Illinois** from Line 4 by 1.25 percent (0.0125), the local portion of the state tax.

Line 4c - Multiply the taxable receipts from locations **within Illinois** from Line 4 by the locally imposed tax rate, if any. This rate is the aggregate of any Department-administered locally imposed tax on aviation fuel at the retailer's location. For example, if aviation fuel is sold in a location where a 1.25% Home Rule Municipal sales tax and a 1% Regional Transportation Authority sales tax is imposed on aviation fuel, then the locally imposed tax rate would be 2.25%.

Note: Use the Tax Rate Finder, available at mytax.illinois.gov, to determine the locally imposed tax rate on aviation fuel.

Line 5 - Enter the portion of taxable receipts from Line 3 you received from locations **outside Illinois**.

Line 5a - Multiply the taxable receipts from locations **outside Illinois** from Line 5 by 5 percent (0.05), the state portion of the state tax.

Line 5b - Multiply the taxable receipts from locations **outside Illinois** from Line 5 by 1.25 percent (0.0125), the local portion of the state tax.

Line 6 - Enter the portion of taxable receipts from Line 3 you received from locations **within Illinois** for sales made at a prior rate, plus the amount you received from aviation fuel you sold at a prior rate in performing a service. If you report for multiple sites, you must use Form ST-71, Multiple Site Form. The combined amounts listed on Form ST-71 Lines 6, 6a, 6b, and 6c should match the amounts reported on Form ST-70 Lines 6, 6a, 6b, and 6c.

Line 6a - Multiply the taxable receipts from locations **within Illinois** from Line 6 by 5%, which is the state portion of the state tax.

Line 6b - Multiply the taxable receipts from locations **within Illinois** from Line 6 by 1.25%, which is the local portion of the state tax.

Line 6c - Multiply the taxable receipts from locations **within Illinois** from Line 6 by the prior locally imposed tax rate, if any. This rate is the aggregate of any Department-administered locally imposed tax on aviation fuel at the retailer's location. Use this Line if you need to report tax on aviation fuel sold in a prior period when the locally imposed tax rate at the time of the sale was different than the locally imposed tax rate for the current reporting period.

Note: Use the Tax Rate Finder, available at mytax.illinois.gov, to determine prior locally imposed tax rates on aviation fuel.

Step 3: Figure your retailer's discount and net tax on receipts

Line 8 - You qualify for a discount if you file and pay your return electronically on or before the due date. Illinois law allows the discount on the 5 percent state portion of the tax for timely filing and paying sales and use tax on aviation fuel. If you qualify for the discount, multiply the sum of Lines 4a, 5a, and 6a by 1.75 percent (0.0175). If you do not qualify, enter 0.

Step 4: Figure your Use Tax due on purchases of aviation fuel

Line 10 - Enter the sum of

- your cost of the aviation fuel you purchased to use from an out-of-state retailer who did not collect Illinois tax from you, and
- your cost of aviation fuel you purchased tax free to sell at retail, but instead used or consumed yourself.

Line 11 - Multiply Line 10 by 6.25 percent.

Step 5: Figure your payment due

Line 12 - Add Lines 9 and 11.

Line 13 - If you collected more tax than the amount due, enter your excess tax collected on Line 13.

Line 14 - Add Lines 12 and 13.

Line 15 - Complete Line 15 only if you made quarter-monthly (accelerated) payments. Include on this line any prior overpayment credit you used to make these payments.

Line 16 - If we have notified you that you have credit and you wish to use it towards what you owe, enter the amount you are using on Line 16.

Line 17 - Add Lines 15 and 16 and any SAFPC claimed on Form ST-72.

Line 18 - Subtract Line 17 from Line 14. This is the amount due.

Penalty and interest information

You owe a **late-filing penalty** if you do not file a processable return by the due date, a **late-payment penalty** if you do not pay the amount you owe by the original due date of the return, a **bad check penalty** if your remittance is not honored by your financial institution, and a **cost of collection fee** if you do not pay the amount you owe within 30 days after a bill has been issued. We will bill you for any amounts owed. For more information, see Publication 103, Penalties and Interest for Illinois Taxes, available on our website at tax.illinois.gov.