
General Information

Who must file this form?

If you have one business but sell aviation fuel at more than one location (site), you must collect and remit aviation fuel sales tax and use tax according to the rates of each particular location. You must complete and attach Form ST-71, Multiple Site Form, to your Form ST-70, Aviation Fuel Sales Tax Return, to show the breakdown of taxes collected and paid from each site.

How do I report my sales?

Follow the specific instructions at the bottom of the page to report your sales. Based on the information you provided at the time you registered, we printed the location code, location name, address, and applicable tax rate for each of your sites. If you have sales for the current period from a site that is not listed, please write the name and address of the site and report your sales of goods and services. See the question below for information on how to update your registration.

What if I add or discontinue one of my sites or change locations?

You must contact the Central Registration Division by calling **217 785-3707** or writing us at:

CENTRAL REGISTRATION DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19030
SPRINGFIELD IL 62794-9030

It is important to keep your registration information updated so your returns will include the correct tax rates.

How can I find out what tax rates I should be collecting?

If you file electronically using MyTax Illinois on our website at tax.illinois.gov, the rates will be populated for you according to your registration. You can also use the **Tax Rate Finder** on our website at mytax.illinois.gov to look up location specific tax rates.

What if I need help?

If you need help, call us at **1 800 732-8866** or **217 782-3336**, call our TDD-telecommunications device for the deaf at **1 800 544-5304**, or visit our website at tax.illinois.gov.

Specific Instructions

When completing this form, please round to the nearest dollar by dropping amounts less than 50 cents and increasing amounts of 50 cents or more to the next higher dollar.

Line 4 Taxable aviation fuel receipts

For each site, write the total amount you received from your sales of aviation fuel plus the amount you received from aviation fuel you sold in performing your service. Do not include tax.

Line 4a Multiply amount on Line 4 by the state portion of state tax rate of 5% (.05).

Line 4b Multiply amount on Line 4 by the local portion of state tax rate 1.25% (.0125).

Line 4c Multiply amount on Line 4 by the locally imposed tax rate.

Lines 4a through 4c

For each page total line, 4a through 4c, add the amounts you wrote on the corresponding line for each site. Write the sum on the page total line at the bottom of each page. For example, add all of the amounts you wrote on Line 4a and write the sum on the 4a page total line. If your Form ST-71 has more than one page of sites, complete the page totals for each page. The combined ST-71 page totals for each line number must equal the amount on the corresponding line of your Form ST-70. For example, the amount of the combined ST-71 page totals for Line 4a must equal the amount on Line 4a of your Form ST-70.