Use your 'Mouse' or the 'Tab key' to move through the fields and 'Mouse' or 'Space bar' to enable the checkboxes.

Illinois Department of Revenue

ST-70-C Sustainable Aviation Fuel Purchase Credit Certification

Purchaser-air common carrier and aviation fuel seller: Complete this certificate together. Both parties should retain a copy of an ST-70-C for each transaction for their books and records. The aviation fuel seller should keep the original certification and use this information to complete Form ST-70, Aviation Fuel Sales and Use Tax Return. The purchaser-air common carrier should keep a copy of this certification in their books and records to document their earning and usage of Sustainable Aviation Fuel Purchase Credit (SAFPC). If you are unable to obtain an Illinois account ID number, leave the field blank.

Air common carriers: Copies of completed Forms ST-70-C certificates for purchases of aviation fuel made during each calendar year on which SAFPC was earned, used, or both, must be retained and mailed together to IDOR on or before January 20th of the following year. See instructions.

Step 1: Identify the Seller and Purchaser

Sellers's ST-70 account ID number: _____ — _____

Seller's business name: _____

Seller's business address: _____
Street Address

_____
City State Zip

Purchaser's ST-70 account ID number: _____ —_____

Purchaser's business name: _____

Purchaser's business address: _____
Street Address

_____
City State Zip

Step 2: Complete the following information

1 Date of purchase of aviation fuel — **1** _____ Month/Day/Year

2 Whole gallons of Sustainable Aviation Fuel (SAF) included in this purchase that the air common carrier-purchaser certifies will be used in Illinois — **2** _____

3 Whole gallons of soybean oil feedstock, if any, included in Line 2 — **3** _____

4 Taxable selling price of this purchase of aviation fuel — **4** $ _____

5 Sales or use tax eligible to be satisfied by the SAFPC – multiply Line 4 by 6.25% (.0625). — **5** $ _____

6 **a**. Amount of SAFPC, if any, being used to satisfy tax on this purchase that is also being earned from this purchase of aviation fuel — **6a** $ _____

b. Amount of SAFPC from Line 6a that was derived from soybean oil feedstock — **6b** $ _____

7 **a**. Amount of accumulated SAFPC, if any, being used to satisfy tax on this purchase that was not earned from this purchase of aviation fuel — **7a** $ _____

b. Amount of accumulated SAFPC from Line 7a that was derived from soybean oil feedstock — **7b** $ _____

8 This is the remaining tax due at 6.25%; if the tax rate on this transaction includes any local tax, then there is additional remaining tax due on the transaction not listed here. Subtract the total of Lines 6a and 7a from Line 5. If the amount on this line is greater than zero, this, plus any local tax, is the tax amount that you owe the seller. The amount cannot be less than zero. If you are using the credit towards self-assessed state use tax, this is the tax amount you must pay on your Form ST-70. — **8** $ _____

9 Remaining SAFPC earned from this transaction that is available for future purchases — **9** $ _____

10 Amount of SAFPC from Line 9 that was derived from soybean oil feedstock — **10** $ _____

Step 3: Sign below

Under penalties of perjury, I state that I have examined this certificate, and to the best of my knowledge, it is true, correct, and complete.

Purchaser's signature | Printed name of individual signing | Date

This form is authorized as outlined under the tax or fee Act imposing the tax or fee for which this form is filed. Disclosure of this information is required. Failure to provide information may result in this form not being processed and may result in a penalty.

Printed by authority of the State of Illinois. Electronic only — one copy

Reset Print

General Information

From July 1, 2023 through December 31, 2032, sustainable aviation fuel (SAF) sold to or used by an air carrier, certified by the carrier to be used in Illinois, earns a credit in the amount of $1.50 per whole gallon of SAF purchased. The credit earned shall be referred to as the Sustainable Aviation Fuel Purchase Credit (SAFPC). Only that portion of each gallon of aviation fuel that consists of SAF, as defined in 35 ILCS 105/3-87, is eligible to earn the credit.

The credit is earned at the time SAF is purchased for use in Illinois. The amount of credit that is earned is based on the number of whole gallons of SAF purchased for use in Illinois. Partial gallons will not earn a credit. Credits may be used at the same time as they are earned. A qualifying purchase is considered to take place as of the date of invoice of the SAF. The credit is considered to be earned on SAF that is purchased under an installment contract or progress payment contract at the time that each installment or progress payment is invoiced and based on the number of whole gallons of SAF purchased by the installment or progress payment.

Where can I get help?

You may get help by calling weekdays between 8:00 a.m. and 5:00 p.m. at

- **1 800 732-8866** or **217 782-3336**
- **1 800 544-5304** (TTY)

Language assistance is available**.**

You may visit our website at **tax.illinois.gov** or by scanning the QR code provided.

Instructions for Purchasers

Purchasers-air common carriers — You must complete and give this Form ST-70-C to the registered seller of aviation fuel to certify that you have SAFPC to apply towards the 6.25% state sales or use tax liability on this purchase of aviation fuel. You must pay any locally imposed taxes (e.g., home rule, mass transit) directly to the aviation fuel retailer. If you overstate your credit, you will be subject to tax, penalty, and interest charges. You must keep a copy of this ST-70-C and file a copy with the Department as discussed below to report the earning and/or usage of SAFPC on this purchase.

If you are using SAFPC towards the 6.25% state use tax you owe on purchases of aviation fuel from out-of-state sellers not registered in Illinois, you must complete and keep this certificate to document your use of the credit. Use the combined amounts from lines 6a and 7a from this certificate to complete Line 17 of your Form ST-70, Aviation Fuel Sales and Use Tax Return, to reduce the amount of use tax you owe when you report the purchase. You must file a copy of this ST-70-C with the Department as discussed below to report the earning and/or usage of SAFPC on this purchase.

You must also complete a separate Form ST-70-C to document the earning of SAFPC for transactions in which you purchase sustainable aviation fuel for use in Illinois but are not using SAFPC to pay tax on that transaction. Keep this certificate in your books and records to document your earning of Sustainable Aviation Fuel Purchase Credit (SAFPC). You must file a copy of this ST-70-C with the Department as discussed below to report the earning of SAFPC on this purchase.

Copies of completed Forms ST-70-C certificates for purchases of aviation fuel made from July 1, 2023, through December 31, 2023, must be retained and mailed together to the address below on or after January 1, 2024, with a postmark no later than January 22, 2024. Keep the original certificates in your books and records. Do **not** attach this certificate to any form.

Mail copies of certificates to:

SALES TAX PROCESSING DIVISION 2-242
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19013
SPRINGFIELD IL 62794-9013

Instructions for Sellers

Sellers — The purchaser-air common carrier must give you the ST-70-C to use SAFPC. You must give the purchaser your account ID number so that the certification can be completed and to provide documentation in the purchaser's books and records.

Use the combined amounts from lines 6a and 7a from this certificate to complete Line 17 of Form ST-70, Aviation Fuel Sales and Use Tax Return, to reduce the amount of tax you owe when you report the sale. Do **not** attach this certificate to any form. You must keep this certificate in your records to document the use of the credit by your customer.