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Illinois Department of Revenue

ST-70-PROD Producer Certification of Sustainable Aviation Fuel (SAF)

Read this information first

For a sale or use of aviation fuel to qualify to earn the Sustainable Aviation Fuel Purchase Credit (SAFPC), taxpayers must retain in their books or records a certification from the producer of the aviation fuel that the aviation fuel sold or used and for which a SAFPC was earned meets the definition of sustainable aviation fuel under Section 3-87 of the Use Tax Act (35 ILCS 105/3-87). The Illinois Department of Revenue provides this certification form as a courtesy to taxpayers in meeting that requirement. If you are unable to obtain an Illinois Account ID, leave the field blank.

Step 1: Identify the Producer and Purchaser

Producer's (or distributor's, if not the SAF producer) ST-70 Account ID: _____

Name and address of producer if above-named distributor is not producer: _____

Purchaser's ST-70 Account ID: _____

Producer's or distributor's business name: _____

Purchaser's business name: _____

Producer's or distributor's business address: _____

City, State, ZIP Code: _____

Purchaser's business address: _____

City, State, ZIP Code: _____

Step 2: Certification

If this form is being completed by a seller who is not the SAF Producer, I (seller) certify that I am in receipt of the SAF Producer's certification that the aviation fuel sold **in this transaction** qualifies as SAF as provided below. I (seller) have provided a copy of the Producer's certification for this SAF to the air common carrier purchaser.

I, the above-named SAF producer (or distributor, if not the SAF producer), certify one or more of the following regarding the SAF supplied to the above-named purchaser.

Mark *one* box only

☐ I have attached to this certification an executed copy of the Declaration for SAF Qualified Mixture required under Section 40B of the Internal Revenue Code.

OR

☐ The SAF meets each of the following criteria:

1. The fuel consists of synthesized hydrocarbons and meets the requirements of ASTM D7566 or the Fischer-Tropsch provisions of ASTM D1655, Annex A1.
2. Prior to June 1, 2028, the fuel is derived from biomass resources, waste streams, renewable energy sources, or gaseous carbon oxides, and beginning on June 1, 2028, the fuel is derived from domestic biomass resources.
3. **The fuel** is not derived from any palm derivatives.
4. The fuel production pathway for the SAF achieves at least a 50% lifecycle greenhouse gas emissions reduction in comparison with petroleum-based jet fuel, as determined by a test that shows:
   - **a.** at least a 50% reduction of the aggregate attributional core lifecycle emissions and the positive induced land use change values under the lifecycle methodology for SAF adopted by International Civil Aviation Organization (ICAO) (the "ICAO Test"); or
   - **b.** at least a 50% reduction of the aggregate attributional core lifecycle greenhouse gas emissions values utilizing the most recent version of Argonne National Laboratory's GREET model, inclusive of agricultural practices and carbon capture and sequestration (the "GREET Test").

Step 3: Gallons

Enter the number of whole gallons of SAF included in the aviation fuel for which this certification applies. Only include that portion of each gallon of aviation fuel that consists of sustainable aviation fuel. Any portion of aviation fuel that is kerosene is *not* sustainable aviation fuel. Only include the number of whole gallons of sustainable aviation fuel. Do *not* include partial gallons.

_____ whole gallons of SAF

Enter the number of whole gallons of soybean oil feedstock, if any, that were used to produce the SAF gallons listed above.

_____ whole gallons of soybean oil feedstock

Step 4: 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.

SAF Producer's (or other seller's) signature | Printed name of individual signing | Date