Illinois Department of Revenue

ST-70-X Instructions

General Information

Who must file Form ST-70-X?

You must file Form ST-70-X, Amended Aviation Fuel Sales and Use Tax return, if you are a registered retailer who files Form ST-70, Aviation Fuel Sales and Use Tax Return, and you need to

- correct your Form ST-70 to pay more tax;
- request a credit for tax you overpaid. **Do not** file Form ST-70-X for amounts less than $1. Do not use the credit until we notify you that your credit has been approved;
- respond to a notice or bill;
- make corrections to line items but there is no change in the amount of tax due.

If your original return needs to be transferred to a different account or reporting period within the same account, do *not* use Form ST-70-X. You must send us a letter requesting the correction.

You must file one Form ST-70-X for each reporting period you want to amend. For example, if you file Form ST-70 monthly, you must file one Form ST-70-X for each month you are amending. You cannot file one Form ST-70-X to amend several months. Likewise, if you file Form ST-70 on a quarterly or annual basis, you must file one amended return for each quarter or year that you want to amend.

Note: If you received a notice from us that your original return could not be processed, we will not send you a refund or issue you a credit even if you amend the return until you respond to the notice.

What is the deadline for filing this form?

The period for which you can claim a credit for an overpayment of Aviation Fuel Sales and Use Tax depends on when you file your Form ST-70-X. If you file this amended return between January 1 and June 30 of this year, you may file a claim for credit for the amounts you overpaid during the current year and the 36 months prior to the current year. If you file this amended return between July 1 and December 31 of this year, you may file a claim for the amounts you overpaid during the current year and the 30 months prior to the current year.

For any period included in a claim for credit or refund for which the statute of limitations for issuing a notice of tax liability under the Retailers' Occupation Tax Act will expire less than six months after the date a taxpayer files the claim for credit or refund, the statute of limitations for issuing a notice of tax liability is automatically extended for six months from the date it would have otherwise expired.

There is no deadline for making an additional payment; however, the longer you wait to pay, the more interest and, when applicable, penalty you will owe. For more information about penalties and interest, see **Publication 103**, Penalties and Interest for Illinois Taxes, which is available on our website at **tax.illinois.gov**.

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

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

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

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-X 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-X.

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, visit our Taxpayer Answer Center, available at **tax.illinois.gov** or scan the QR code provided. If you cannot find the answer to your question, you can email IDOR from the Taxpayer Answer Center. You can also call weekdays between 8:00 a.m. and 5:00 p.m. at **800-732-8866** or **217-782-3336** or **800-544-5304** (TTY).
Language assistance services are available upon request and are free of charge.

If you have a specific question about an amended return you have already filed, call us at **217-782-5906**.

Specific Instructions

Step 2: Mark the reason(s) why you are filing an amended return

Mark the reason that best explains why you are amending your Form ST-70. If you mark overpaid, you will need to complete Step 3.

Step 3: Mark the reason(s) why you have overpaid your return

Mark the reason(s) that best explains why you believe that your Form ST-70 is overpaid. If none of the reasons fit your situation, select 'Other' and explain why you believe you are overpaid.

Line 1a - If you increase your resale exemptions, you must list all Account ID on Schedule RE.

Line 1c - If you increase your sales to exempt organizations, you must list all Illinois Tax Exemption (E) numbers on Schedule RE. The organization's Illinois Tax Exemption number must have been in effect on the day you made the sale.

Line 8 - Include only the locations on Form ST-71 that need to be changed. For those locations with no changes, the most recent figures filed will be used.

Step 4: Correct your financial information

Complete all applicable lines when making the corrections to the financial information on Form ST-70-X and ST-71. If you do not complete all lines, we will use the most recent figures filed. For Form ST-71, you need to include only the locations that have a change. For those locations with no changes, the most recent figures filed will be used.

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.

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 7.

Line 2 - Enter the correct amount of deductions on this line. Total deductions claimed cannot be more than total receipts on Line 1.

Step 5: Figure your tax on receipts

Tax rates are available in the **Tax Rate Finder** at **mytax.illinois.gov**.

Note: The instructions for Line 4, 4a, 4b, and 4c are for sales subject to Illinois sales tax.
Line 4 - Enter the portion of taxable receipts from Line 3 you received from sales of aviation fuel that are subject to Illinois sales tax, 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 should match the amounts reported on Form ST-70-X, Lines 4, 4a, 4b, and 4c.

Line 4a - Multiply the taxable receipts from locations that are subject to Illinois sales tax from Line 4 by 5 percent (0.05), the State* portion of the State tax.

Line 4b - Multiply the taxable receipts from locations that are subject to Illinois sales tax from Line 4 by 1.25 percent (0.0125), the local portion of the State tax.

Line 4c - Multiply the taxable receipts from locations that are subject to Illinois sales tax from Line 4 by the locally imposed tax rate, if any. This rate is the aggregate of any IDOR-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 1.25% Northern Illinois Transit Authority (formerly the Regional Transportation Authority) sales tax is imposed on aviation fuel, then the locally imposed tax rate would be 2.50%

Note: The instructions for Line 5, 5a, and 5b, are for sales subject to Illinois Use Tax collection.
Line 5 - Enter the portion of taxable receipts from Line 3 you received from locations that are subject to Use Tax collection.

Line 5a - Multiply the taxable receipts from locations that are subject to Use Tax collection from Line 5 by 5 percent (0.05), the State portion of the State tax.

Line 5b - Multiply the taxable receipts from locations that are subject to Use Tax collection 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 that are subject to Illinois sales tax or 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 that are subject to Illinois sales tax from Line 6 by 5%, which is the State portion of the State tax.

Line 6b - Multiply the taxable receipts from locations that are subject to Illinois sales tax from Line 6 by 1.25%, which is the local portion of the State tax.

* As used in this document, "State" refers to the State of Illinois.

Line 6c - Multiply the taxable receipts from locations that are subject to Illinois sales tax from Line 6 by the prior locally imposed tax rate, if any. This rate is the aggregate of any IDOR-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.

Step 6: Figure your retailers' discount and net tax on receipts

Line 8 - Complete this line **only if** you filed your original return electronically and paid the tax owed 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. The discount amount is the sum of Lines 4a, 5a, and 6a multiplied by 1.75 percent (0.0175) or $5 per calendar year, whichever is greater. Beginning with returns due on or after January 1, 2025, the maximum discount you may claim per month is $1,000. If you do not qualify, enter 0.

If you are increasing the amount of tax due, you **may not** increase the amount of your discount **unless** the increased tax due was paid on or before the due date of the original return.

If you are decreasing the amount of tax due, you will need to recalculate the amount of discount to which you are entitled based on your new figures.

Step 7: 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 (0.0625).

Step 8: Figure your overpayment or underpayment

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 you have a credit memorandum or prior overpayment and you wish to use it towards what you owe, enter the amount you are using.

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

Line 18 - Subtract Line 17 from Line 14.

Line 19 - Enter the total amount you have paid. This figure includes the amount you paid with your original Form ST-70, any subsequent amended returns, and any other payments you have made for this reporting period, but this figure should not include any quarter-monthly payments made for this reporting period. Instead, report quarter-monthly payments on Line 15. Be sure to reduce the total amount you have paid by any credit or refund of tax you have received for this reporting period.

Line 20 - If Line 19 **is greater than** Line 18, enter the difference on Line 20. This is the amount you have overpaid.

Line 21 - If Line 19 **is less than** Line 18, enter the difference on Line 21. This is the amount you have underpaid. Please pay this amount when you file this return. We will bill you for any additional tax, penalty, and interest that is due.

Penalty and Interest Information

If, on this amended return, you are increasing the amount of tax due, we will bill you for any additional penalty and interest that we calculate is due.

If, on this amended return, you are reducing the amount of tax due, we will recalculate any penalty and interest that is due and include the recomputed amounts in determining the amount you have overpaid.

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 or were required to make quarter-monthly payments and failed to do so, 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 of the date printed on a notice or bill. For more information, see **Publication 103**, Penalties and Interest for Illinois Taxes, available on our website at **tax.illinois.gov**.

* As used in this document, "out-of-State" refers to outside of the State of Illinois.