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## General Information

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### 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, when you file your Form ST-70, Aviation Fuel Sales Tax Return, to show the breakdown of taxes collected and paid from each site.

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

Yes, Illinois law requires that you file Forms ST-70 and ST-71 and pay the tax electronically. You must use MyTax Illinois available at [mytax.illinois.gov](http://mytax.illinois.gov) to file your Forms ST-70 and ST-71 and pay the tax.

### How do I report my sales?

Follow the specific instructions below 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 remove one of my site locations?

MyTax Illinois allows users to add or remove their site locations.

**Note:** To add or remove site locations for Aviation Fuel Sales Tax using MyTax Illinois, you must use the Maintain Locations link in your Sales and Use Tax (ST-1) account in MyTax Illinois.

You also can 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?

When you file electronically using MyTax Illinois, the rates will be populated for you according to your registration. You can also use the **Tax Rate Database** on our website at [tax.illinois.gov](http://tax.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](http://tax.illinois.gov).

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## Specific Instructions

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

### Sales at current rates from locations within Illinois

#### Line 4 - Taxable aviation fuel receipts

For each site, enter the portion of taxable receipts from Form ST-70 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. Do not include the tax collected. The 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** on Line 4 by the state portion of the state tax rate of 5% (.05).

**Line 4b** - Multiply the taxable receipts from locations **within Illinois** on Line 4 by the local portion of the state tax rate of 1.25% (.0125).

**Line 4c** - Multiply the taxable receipts from locations **within Illinois** on Line 4 by the locally imposed tax rate. 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 Database](http://tax.illinois.gov) to determine the locally imposed tax rate on aviation fuel.

## Sales at prior rates from locations within Illinois

### Line 6 - Taxable aviation fuel receipts

For each site, enter the portion of taxable receipts from Form ST-70 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. The 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** by 5%, which is the state portion of the state tax.

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

**Line 6c** - Multiply the taxable receipts 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 Database](#) to determine prior locally imposed tax rates on aviation fuel.