



ST-70 Instructions

General Information

Who must file Form ST-70?

For purposes of this form, "aviation fuel" means jet fuel and aviation gasoline. If you sell aviation fuel at retail, you must collect and pay Aviation Fuel Sales Tax. You report this tax by filing Form ST-70, Aviation Fuel Sales and Use Tax Return.

When must I file and pay this tax?

Form ST-70 is due on or before the 20th day of the month following the end of the reporting period. If you do not file and pay on time, we will bill you for any penalties and interest you may owe.

Note: If the due date falls on a weekend or holiday, your return and payment are due the next business day.

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

Yes, you can use MyTax Illinois available at mytax.illinois.gov to file your Form ST-70. MyTax Illinois also allows for electronic payment of any tax due.

What if I need help?

If you need help, call the Illinois Department of Revenue 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

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

Step 1: Figure your taxable receipts

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 4, Line 10.

Line 2 - Figure your deductions. Total deductions claimed cannot be more than total receipts on Line 1. If so, you must file a claim for credit on Form ST-70-X, Amended Aviation Fuel Sales and Use Tax Return, for the month you originally reported the sale.

2a - Enter the amount of tax you collected on your retail sales of aviation fuel.

2b - Enter the amount you collected from the aviation fuel you sold to someone who will resell it. For each sale for resale you make, the buyer must give you an Illinois certificate of resale or have a blanket certificate of resale on file with you.

2c - Enter the amount you collected from aviation fuel you sold to organizations that are exempt from paying sales tax. For each tax-exempt sale you make, you must obtain a copy of the organization's Illinois Sales Tax exemption identification number.

2d - Enter the amount you collected from aviation fuel you sold that was **shipped or delivered** by you outside Illinois.

2e - Enter other deductions from your total receipts. This amount can include:

- **uncollectible debt** - Enter receipts for the sale of aviation fuel that have become worthless or uncollectible and on which tax previously has been paid. You must have charged off the uncollectible amounts as bad debt in your records in accordance with generally accepted accounting principles and have claimed the uncollectible amounts as a deduction pursuant to Section 166 of the Internal Revenue Code on your federal income tax return. Enter only the amount of uncollectible debt. Do not include the tax paid in this amount.
- **cash refunds** - Enter the amount of cash refunds you made to customers for aviation fuel they returned and on which you have paid tax to us during the preceding return period or have now included on Step 1, Line 1 of your Form ST-70.
- **other deductions allowed by law.**

Step 2: Figure your tax on receipts

Line 4 - Enter the portion of taxable receipts from Line 3 you received from locations **within Illinois**. If you report for multiple sites, you must use Form ST-71, Multiple Site Form.

Line 4a - Multiply the taxable receipts from locations **within Illinois** by 5 percent (0.05).

Line 4b - Multiply the taxable receipts from locations **within Illinois** by 1.25 percent (0.0125).

Line 4c - Multiply the taxable receipts by the locally imposed tax rate (e.g., Home Rule Municipal sales tax, Non-Home Rule Municipal sales tax, or Home Rule County sales tax).

Line 5 - Enter the portion of taxable receipts from Line 3 you

received from locations **outside Illinois**.

Line 5a - Multiply the taxable receipts from locations **outside Illinois** by 5 percent (0.05).

Line 5b - Multiply the taxable receipts from locations **outside Illinois** by 1.25 percent (0.0125).

Step 3: Figure your retailer's discount and net tax on receipts

Line 7 - If this return is postmarked and payment made by the due date, you are entitled to a discount. If you are required to file electronically, you qualify for a discount if you file your return electronically on or before the due date. If you qualify for the discount, multiply Line 6 by 1.75 percent (0.0175).

Step 4: Figure your use tax due on purchases of aviation fuel

Line 9 - 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 10 - Multiply Line 9 by 6.25 percent.

Step 5: Figure your payment due

Line 11 - Add Lines 8 and 10.

Line 12 - If you collected more tax than the amount due, enter your excess tax collected on Line 12.

Line 13 - Add Lines 11 and 12.

Line 14 - Complete Line 14 only if you made quarter-monthly (accelerated) payments. Include on this line any prior overpayment credit you used to make these payments.

Line 15 - If we have notified you that you have credit and you wish to use it towards what you owe, enter the amount you are using on Line 15.

Line 16 - Add Lines 14 and 15.

Line 17 - Subtract Line 16 from Line 13. Enter the result on Line 17. This is the amount due.

Step 6: Sign below

An owner, partner, officer or authorized agent of the business must sign the return.

Penalty and interest information

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, 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 after a bill has been issued. We will bill you for any amounts owed. For more information, see Publication 103, Penalties and Interest for Illinois Taxes, available on our website at tax.illinois.gov.

Send your return and remittance to:

**ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19018
SPRINGFIELD IL 62794-9018**