



# ST-70-X Instructions

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## General Information

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### 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 previous 36 months. Beginning July 1, you may file a claim for the amounts you overpaid during the current year and previous 30 months.

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](http://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 available at [mytax.illinois.gov](http://mytax.illinois.gov) to file and pay the tax.

### How do I get help?

Visit our website at [tax.illinois.gov](http://tax.illinois.gov) or call weekdays between 8 a.m. and 5 p.m. at **1 800 732-8866** or **217 782-3336**. The number for our TDD (telecommunications device for the deaf) is **1 800 544-5304**.

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

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# Specific Instructions

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## Which steps of this form must I complete?

Everyone must complete Steps 1, 2, 4, 5, 6, 7, and 8. You must also complete Step 3 if you believe you have overpaid.

### Step 1: From your MyTax Account

Select the reporting period for which you are filing the amended return, and then select 'File or Amend a Return' and then select 'Amend Return'.

### 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-X 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-X. If you do not complete all lines, we will use the most recent figures filed. For Form ST-71-X, 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.

Drop amounts of less than 50 cents, and increase amounts of 50 cents or more to the next higher dollar.

**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.

**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-X, Multiple Site Form.

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The 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 **within Illinois** by 5 percent (0.05), the state portion of the state tax.

**Line 4b** - Multiply the taxable receipts from locations **within Illinois** by 1.25 percent (0.0125), the local portion of the state tax.

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

**Note:** Use the [Tax Rate Database](https://tax.illinois.gov) available at [tax.illinois.gov](https://tax.illinois.gov) to determine the current locally imposed aviation 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), the state portion of the state tax.

**Line 5b** - Multiply the taxable receipts from locations **outside Illinois** by 1.25 percent (0.0125), the local portion of the state tax.

### Step 6: Figure your retailer's discount and net tax on receipts.

**Line 7:** 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. If you qualify for the discount, multiply the sum of Lines 4a and 5a by 1.75 percent (0.0175). 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 refigure the amount of discount to which you are entitled based on your new figures.

**Note:** If you are filing an amended return for the November 2019 reporting period or prior, you may take the discount on the entire amount of tax due for the timely filed and paid sales and use tax on aviation fuel.

### Step 7: 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 (0.0625).

## Step 8: Figure your overpayment or underpayment.

**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 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 16:** Add Lines 14 and 15.

**Line 17:** Subtract Line 16 from 13.

**Line 18:** 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 14. 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 19:** If Line 18 is greater than Line 17, enter the difference on Line 19. This is the amount you have overpaid.

**Line 20:** If Line 18 is less than Line 17, enter the difference on Line 20. 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](http://tax.illinois.gov).