



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

Note: We use the U.S. Postal Service postmark date as the filing date of a properly amended return (claim for credit).

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, you can use MyTax Illinois on our website at mytax.illinois.gov to file your Form ST-70-X if you filed your original return for the same period through MyTax Illinois. MyTax Illinois also allows for electronic payment of any tax due.

How do I get forms?

If you need additional amended returns, visit our website at tax.illinois.gov.

How do I get help?

Visit our website at 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**.

Where do I mail my completed return?

Mail your completed return to

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

Specific Instructions

Which steps of this form must I complete?

Everyone must complete Steps 1, 2, 4, and 5.

You must also complete Step 3 if you believe you have overpaid.

Step 1: Identify your business

Enter your Illinois account ID and business name as they appear on your original Form ST-70. Also, enter the reporting period for which you are filing the amended return. For example, if you file Form ST-70

- monthly, your January 2018 reporting period will be 01/01/2018 through 01/31/2018;
- quarterly, your first quarter 2018 reporting period will be 01/01/2018 through 03/31/2018; or
- annually, your 2018 reporting period will be 01/01/2018 through 12/31/2018.

Step 2: Mark the reason 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, please attach a letter to Form ST-70-X explaining why you believe you are overpaid.

Line 1a: If you increase your resale exemptions, you must list all account ID numbers on Schedule RE, available on our website at tax.illinois.gov, and attach it to Form ST-70-X.

Line 1c: If you increase your sales to exempt organizations, you must list all Illinois Tax Exemption (E) numbers on Schedule RE, available on our website, and attach it to Form ST-70-X. 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.

Column A

Lines 1 through 17: Complete all applicable lines. Enter the figures from your most recent filed return. These figures may be from your original Form ST-70 or from any corrections you have made since you filed your original Form ST-70. If you do not complete all lines, we will use the most recent figures filed when processing this Form ST-70-X.

Column B

Lines 1 through 17: Enter the corrected figures. If there is no change from Column A, enter the figures from Column A.

Note: If you have an amount entered in Column A that you are reducing to zero, enter "0" in Column B. Leaving the line in Column B blank may delay the processing of your Form ST-70-X or your changes will not be accepted on your Form ST-70-X.

Lines 18 through 20: Follow the detailed instructions listed below.

Detailed instructions for certain lines in Step 4

Line 2: Enter the correct amount of deductions on this line.

Line 7: Complete this line **only if** you filed your original return and paid the tax owed by the due date. If you are required to file electronically, you qualify for a discount if you filed your original return electronically on or before the due date.

If you qualify for a discount, figure your discount at the rate of 1.75 percent (.0175) of the amount you paid on time.

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.

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 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, Column B. 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, Column B, enter the difference on Line 19. This is the amount you have overpaid.

Line 20: If Line 18 is **less than** Line 17, Column B, 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.

Please enter the amount you are paying on the line provided in the "General Information" section on the front of the return.

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.

Step 5: Sign below

We cannot process this form until it is signed by the owner, officer, or other person authorized to sign the original return.