

**ILLINOIS DEPARTMENT OF REVENUE  
TAX PRACTITIONERS MEETING  
OCTOBER 27, 2017**

**Upcoming Changes for Sales and Use Tax Returns and Payments**

**Sales of Aviation Fuel** – Effective December 1, 2017, sales of aviation fuel must be reported on a new return, Form ST-70, Aviation Fuel Sales and Use Tax Return.

- Form ST-70 will be used only to report sales of aviation fuel.
- Sales of other types of fuel will continue to be reported on Form ST-1, Sales and Use Tax and E911 Surcharge Return.
- Form ST-70 should be filed electronically.

**Rental Purchase Agreement Tax** – Effective January 1, 2018, tax is imposed on receipts received from the rental of tangible personal property under a rental purchase agreement (*i.e.*, a “rent to own” agreement).

- Sales made under rental purchase agreements must be reported on a new return, Form ST-201, Rental Purchase Agreement Tax Return.
- Rental Purchase Agreement Tax rate is 6.25% (.0625).
- Unless a taxpayer is granted a waiver, Form ST-201 must be filed electronically.
- A one-time credit is allowed for use tax paid from July 1, 2017, through December 31, 2017, on merchandise purchased for the purpose of renting under rental purchase agreements.
- Credit is claimed by submitting Form ST-206, Rental Purchase Agreement Tax One-Time Transitional Use Tax Credit Application Form.

**Electronic Filing Mandate** – Effective January 1, 2018, any retailer or serviceperson whose annual gross receipts average \$20,000 or more will be required to file sales and use tax returns electronically.

- The Department will consider requests to waive this requirement if a taxpayer is unable to file electronically.
- Vendor discounts are only allowed for returns filed electronically.
- Electronic filing is also required for taxes as provided under the Prepaid Wireless 9-1-1 Surcharge Act, the ITAC provisions of the Public Utilities Act, and the Tire User Fee provisions of the Environmental Protection Act.
- For more information, see Informational Bulletin FY 2018-05-A, available on our website at [tax.illinois.gov](http://tax.illinois.gov).

**This information is subject to change. Please check our website at [tax.illinois.gov](http://tax.illinois.gov) for updates.**