

**i**nformational
Bulletin**New Sales Tax Return for Sales of Aviation Fuel****Constance Beard, Director**

This bulletin supercedes FY 2018-13 (N-11/17).

This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.

For information or forms
Visit our website at:
tax.illinois.gov

Call us at:
1 800 732-8866 or
217 782-3336

Call our TDD
(telecommunications device
for the deaf) at:
1 800 544-5304

To: Retailers of aviation fuel

In order to comply with Federal Aviation Administration guidelines, the Department will begin requiring retailers of aviation fuel to report and pay sales tax on aviation fuel on a separate return instead of reporting and paying the tax on the ST-1, Sales and Use Tax and E911 Surcharge Return.

*Retailers previously reported and paid sales tax on aviation fuel on the ST-1. To identify sales tax revenues on aviation fuel, effective **December 1, 2017**, retailers who sell aviation fuel will be required to file a new tax return, Form ST-70, Aviation Fuel Sales and Use Tax Return, to report and pay sales tax on aviation fuel. This is not a new tax. It is a new way to report and pay the existing sales tax on aviation fuel that had been reported on the ST-1. For purposes of Form ST-70, "aviation fuel" means jet fuel and aviation gasoline.*

When must I file my return?

You must submit Form ST-70 along with any payment you owe, on or before the 20th day of the month following the end of your reporting period. We encourage you to file and pay electronically on MyTax Illinois, available at mytax.illinois.gov.

Will I need to register to file the new Form ST-70?

Yes. You can register as an aviation fuel retailer with the Department electronically on mytax.illinois.gov.

- Taxpayers who already have a MyTax Illinois account can do this by simply logging in to mytax.illinois.gov, click on the link "Register for New Tax Accounts," and select "Aviation Fuel."
- Taxpayers who do not already have a MyTax Illinois account can set up MyTax Illinois access at mytax.illinois.gov. To create an account, click on the "Sign up Now" button and submit the requested information.
- To register a new business, click on the blue button that says "Registration" and complete the REG-1, Illinois Business Registration Application.

Contact our Central Registration Division at 217 785-3707 for information or assistance.

Does the sales tax rate on aviation fuel change with the new form?

No. The state rate of 6.25 percent, along with your local rate, will remain the same. For a complete listing of statewide sales tax rates, see the Tax Rate Finder on our website at tax.illinois.gov. The form requires separate reporting of the 5 percent state portion of the 6.25 percent state tax, the 1.25 percent local portion of the 6.25 percent state tax, and the locally imposed tax, if any.

How do I file if I sell aviation fuel from multiple sites?

If you have one business but sell aviation fuel at more than one location (site), you must collect and remit sales and use taxes according to the rates of each particular location. Complete and attach Form ST-71, Multiple Site Form, and combine the liability on a single Form ST-70.