

## **Aircraft Jet Fuel and Aviation Gas Tax Return Instructions**

If both jet fuel and aviation gas (Av) is distributed, separate tax returns for each must be filed.

Tax returns are due on or before the twenty-fifth day of the month following the reporting period. The postmark on the mailing envelope is used as the receipt date. Returns received after the due date will be assessed a penalty of 10% of the tax due. Interest is 1% per month.

### **Step 1:**

- Enter the month and year for the reporting period.
- Place an "X" in any boxes that apply:

**No operations:** Even if you had no activity during the reporting period, you must file a return to avoid revocation of your license.

**Amended returns:** Report changes for a previous tax period with an amended tax return. Mark "Amended Return" in Section B. Record any payments made with the original tax return on line 14 and continue filling out the return. Attach supporting documentation of changes with your amended return.

**Late returns:** Requires payment of penalty and interest if taxes are due.

**Name change:** Provide your current business name. If you just purchased or incorporated your business, a new application for license must be completed.

**Address change:** Provide physical and mailing addresses.

**Cancel license and effective date:** The effective date is the date you stopped business operations. Tax returns must be filed through this date and taxes paid on remaining inventory.

**Step 2:** Turn to page 2 of the tax return—Round all reported fuel to the nearest whole gallon and convert liters to gallons at the rate of 3.785 liters per gallon. Do not use negative figures on the Receipt schedule or the Disbursement schedule.

### **Receipts Schedule**

The Receipts Schedule—Aircraft (Form FT-441-847) documents all fuel received and produced.

### **Disbursement Schedule**

The Disbursement Schedule—Aircraft (Form FT-441-848) records all tax exempt fuel sold and exported. Report billed gallons consistently throughout your tax return.

### **Step 3:** Return to page 1

- Line 1. List your Aircraft fuel beginning physical inventory. This amount is the same as the ending inventory reported on your previous tax return. The inventory is for fuel in bulk storage within Washington State.
- Line 2. Enter your fuel received total from the Receipts Schedule on page 2 of the tax return below R5.
- Line 3. Enter your physical inventory at the end of the tax return period.
- Line 4. Enter total accountable gallons (sum of line 1 plus line 2 minus line 3).
- Line 5. Enter tax exempt gallons distributed. The total is on the Disbursement schedule on page 2 of the tax return below D8.
- Line 6. Line 4 minus line 5.
- Line 7. Record the amount listed on line R1 of the tax return Receipts schedule on page 2. This is your total tax paid gallons received.
- Line 8. Net taxable or credit gallons (line 6 minus line 7).
- Line 9. Result of line 8 multiplied by the tax rate.
- Line 10. To compute your late payment penalty, multiply line 9 by 10% and enter this amount on line 10. See example on line 12.
- Line 11. Add Line 9 to line 10.

Line 12 If you are paying after the first of the month following the due date, you owe interest. Interest is 1% compounded monthly of the total amount due (including penalty). To get your total, multiply the amount owing each month by 1%. This is your compounded interest amount.

Example: You owe \$100 and your payment is two months late, you incur a 10% penalty.

$\$100 \times 10\% = \$110$  (penalty plus original payment)

$\$110 \times 1\% = \$111.10$  (original payment, penalty and interest for the first month)

$\$111.10 \times 1\% = \$112.21$  (first month penalty and interest plus the interest for the second month) total due.

Line 13 Add line 11 to line 12, this is your total fuel tax amount.

Line 14 If you are filing an amended return, enter all payments you have made for this reporting period.

Line 15 If line 13 minus line 14 is greater than zero, this is the amount owed.

Line 16 If line 13 minus line 14 is less than zero, this is the refund amount.

### **Signature required**

Sign, date, include title, and phone number of the person authorized to sign the tax return.

### **Payments**

- Make checks payable to the Department of Licensing in U.S. funds.
- Send payments of \$50,000 or greater in electronic funds (EFT). If you are using this method, place an "X" in the EFT box.

### **Questions**

Contact us at (360) 664-1852

### **Records**

Records must be kept for five years for all aircraft fuel received, sold, distributed, or used for own consumption. These include invoices, bills of lading, and other papers. Information may be disclosed to the Internal Revenue Service.