

Aircraft Distributor Tax Return

Name and address <input type="checkbox"/> New address	Validation 039-030-115-0000
	Validation postmark
Account number	Reporting period Month _____ Year _____
Return type <input type="checkbox"/> No operations <input type="checkbox"/> Amended return <input type="checkbox"/> Cancel license (date effective): _____	

Tax calculation	Jet Fuel	Aviation Gas
1. Beginning physical inventory below terminal (previous month's ending inventory)		
2. Gallons received tax-paid (Schedule 1)		
3. Gallons received tax-exempt from Washington distributors (Schedule 2A)		
4. Gallons imported below terminal (Schedule 3)		
5. Gallons imported to terminal by truck/rail (Schedule 4)		
6. Add lines 1 thru 5		
7. Gallons sold tax-exempt to licensed distributors (Schedule 6D)		
8. Gallons exported (Schedule 7)		
9. Gallons sold tax-exempt to unlicensed exporters (Schedule 7F)		
10. Gallons sold tax-exempt to U.S. Government (Schedule 8)		
11. Gallons sold tax-exempt into bulk storage to WA certified users (Schedule 10)		
12. Gallons delivered to tax-exempt storage, Washington terminal (Schedule 10F)		
13. Gallons sold tax-exempt to emergency medical air transport (Schedule 10G)		
14. Gallons delivered to exempt aircraft (Schedule 10K)		
15. Ending physical inventory below terminal (Schedule 12C)		
16. Add lines 7 thru 15		

Tax calculation	Jet Fuel	Aviation Gas
17. Gross taxable gallons (Subtract line 16 from line 6)		
18. Gallons received tax-paid (line 2)		
19. Net taxable gallons (Subtract line 18 from line 17)		
20. Fuel Tax (Multiply line 19 by \$0.11)		
21. Penalty (see instructions) (Multiply line 20 by 0.10)		
22. Fuel tax & penalty (Add lines 20 and 21)		
23. Interest (see instructions) (Multiply line 22 by 0.01 - compounded monthly)		
24. Total fuel tax, penalty, & interest (Add lines 22 and 23)		
25. Previous tax payment for this reporting period		
26. Other fuel tax credit (attach explanation)		
27. Subtract lines 25 & 26 from line 24 (amount owing or (refunded) by fuel type)		
28. Add Jet Fuel & Aviation Gas totals from line 27 (Grand total amount owing or (refunded))		

Printed name of person signing		Contact name (if different from person signing)
Contact 10-digit phone number	Contact 10-digit fax number	Contact email (if available)

I declare under penalty of perjury under the law of Washington that the foregoing is true and correct.

X

Date and place (city or county) signed

Signature

Submit your return, supporting documents, and payment:

Online: Taxpayer Access Point (TAP) at: <https://wadolprft.gentax.com/TAP/>

Mail with payment enclosed to: (make check payable to Department of Licensing)

Department of Licensing
Prorate and Fuel Tax
PO Box 9048
Olympia, WA 98507-9048

Mail without payment to:

Department of Licensing
Fuel Tax Unit
PO Box 9228
Olympia, WA 98507-9228

Washington Fuel Tax Compliance Manual

For a copy of our compliance manual, visit dol.wa.gov/vehicleregistration/docs/fuel-tax-compliance-guide.pdf.

Questions: Contact us at (360) 664-1852. For more information, visit our website at dol.wa.gov.

Aircraft Distributor Tax Return Instructions

Definitions

- **Aviation gasoline** is fuel used in aircraft reciprocating engines.
- **Jet fuel** is fuel used in aircraft turbojet and turboprop engines.

Required attachments

- **Receipts schedule:** Complete one for each schedule type and product code.
- **Disbursements schedule:** Complete one for each schedule type and product code.

All forms must comply with the Department of Licensing (DOL) reporting requirements, use a minimum of 10 point font, and include all necessary data elements listed on the approved DOL forms.

Return type

Check each box that applies:

- **No Operations:** You must file a tax return even if you had no activity for that reporting period. If you do not file monthly, your license will be revoked.
- **Amended Return:** To report changes for a previous filing
 - Prepare schedules with changes, entering corrected information only.
 - Show removed loads as negatives. Do not include supporting schedules for lines that have not changed.
 - Complete a new tax return for reporting and include corrected figures.
 - Record any payments made with the original tax return on line 25. Include penalty and interest with any additional taxes owing.
- **Cancel license—date effective:** The date is the day you stopped business operations. Tax returns must be filed through this date and taxes paid on remaining inventory.

Tax Calculation

Convert liters to gallons at the rate of 3.785 liters per gallon and round all reported fuel to the nearest whole gallon.

Signature required

Sign, date, and complete contact information for the person authorized to sign the tax return.

Penalty and interest

Tax returns and payments are due on or before the 25th day of the month following the reporting period. The postmark on the mailing envelope is used as the receipt date. Payments received after the due date will be assessed a penalty of 10% of the tax due. Interest is 1% of the amount due per month.

Payments

- Make checks payable to the Department of Licensing in U.S. funds.
- All payments of \$50,000 or greater must be made in electronic funds (EFT).

Records

Records must be kept for five years from the reporting period for all fuel received, sold, distributed, or used for own consumption. Information may be disclosed to the Internal Revenue Service.