WASHINGTON STATE DEPARTMENT OF LICENSING

Aircraft Distributor Tax Return

Name and address ☐ New address	Validation 039-030-115-0000
	Validation postmark
Account number	Reporting period Month _____ Year _____

Return type

☐ No operations ☐ Amended return ☐ Cancel license (date effective): _____

Gallons received	**Jet Fuel**	**Aviation Gas**
Beginning physical inventory below terminal (previous month's ending inventory)		
Schedule 1—Gallons received tax-paid		
Schedule 2A—Gallons received from terminals, refineries, or distributors, tax-unpaid		
Schedule 3—Gallons imported from another state direct to customer		
Schedule 4—Gallons imported from another state into tax-free storage		
Total gallons received		

Gallons disbursed	**Jet Fuel**	**Aviation Gas**
Schedule 5—Gallons delivered tax collected		
Schedule 6D—Gallons sold tax-exempt to other licensed distributors		
Schedule 7—Gallons exported		
Schedule 8—Gallons delivered to U.S. Government - tax-exempt		
Schedule 10—Gallons delivered to Washington certified users		
Schedule 10F—Gallons delivered to tax-free storage		
Schedule 10G—Gallons of other authorized tax-exempt sales		
Schedule 10K—Gallons delivered to airlines and self-use in own aircraft		

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Gallons disbursed	**Jet Fuel**	**Aviation Gas**
Schedule 12C—Gallons of ending physical inventory of product below the rack		
Total gallons disbursed		

Tax calculation	**Jet Fuel**	**Aviation Gas**
Gross taxable gallons (Subtract **Total gallons disbursed** from **Total gallons received**)		
Gallons received tax-paid (Total of Schedule 1)		
Net taxable gallons		
Fuel tax based on tax rate: $0.25 (Multiply Net taxable gallons by $0.25)		
Penalty (see instructions)		
Fuel tax and penalty		
Interest (compounded monthly)		
Total fuel tax, penalty, and interest		
Previous tax payment for this reporting period		
Other fuel tax credit (attach explanation)		
Subtract Previous tax payment for this reporting period and Other fuel tax credit from Total fuel tax, penalty, and interest (amount owing or (refunded) by fuel type)		
Add Jet fuel and Aviation gas totals (grand total amount owing or (refunded))		

Contact information

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)

Certification

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

Date and place (city or county) signed

X **When completed, print this form and sign here.**

Signature

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Submit your return, supporting documents, and payment:

Online: E Services - https://secure.dol.wa.gov/home/

Mail with payment enclosed to: (make check payable to Washington State 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.

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Aircraft Distributor Tax Return

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.