



Indiana Department of Revenue
**Aviation Fuel Excise Tax
License Application**

Departmental Use Only
License Number: _____
Effective Date: _____

Section A: Taxpayer Information
Contact the department at (317) 615-2630 for more information regarding this application.
Please print legibly or type the information on this application.

1. Owner name, legal name, partnership name, corporate name, or other entity name		2. Federal identification number (FEIN)		
3. Business trade name or DBA		4. Name of contact person (owner, partner, or corporate officer)		
5. Business location (P.O. box numbers cannot be used as business location addresses)	City	State	ZIP Code	County
6. Mailing address	City	State	ZIP Code	County
7. Business location telephone number	8. Fax number	9. Email address		
10. If your business is currently registered for any Indiana tax under this ownership, enter your taxpayer identification number (TID)				
11. Check the type of organization of this business: <input type="checkbox"/> Sole proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> LLC <input type="checkbox"/> LLP <input type="checkbox"/> Fed. gov. <input type="checkbox"/> Other gov. <input type="checkbox"/> Other _____				

12. All corporations answer the following questions

A. State of incorporation	B. Date of incorporation	C. State of commercial domicile
D. If not incorporated in Indiana, enter the date authorized to do business in Indiana		E. Accounting period year ending date

13. Owner, Partners, or Officers (attach separate sheet if necessary.) **Social Security numbers are required in accordance with IC 4-1-8-1.**

Social Security Number	Last Name, First Name, Middle Initial	Title	Street Address, City, State, ZIP Code

Section B: Signature Section

This section must be completed by all applicants.

I do hereby certify under penalty of perjury that the foregoing and attached information is true and correct to the best of my knowledge and is a complete and full representation based upon the best information available.

Signature: _____ Title: _____ Date: _____

Telephone number: _____ Email: _____

This application **must** be signed by the owner, general partner, corporate officer, or resident agent **before it will be accepted by the department.** (IC 6-8.1-3-4)

The partners or corporate officers are each personally, jointly, and severally liable for the Aviation Fuel Excise Tax collected and withheld. These taxes are trust fund taxes and are not discharged in bankruptcy proceedings.

Mail to:
Indiana Department of Revenue
Special Tax Division
P. O. Box 6114
Indianapolis, IN 46206-6114

(317) 615-2630
Fax: (317) 615-2691
Email: fetax@dor.in.gov

Instructions for Aviation Fuel Excise Tax Application

General Information

Form AV-1 is the license application to be used when registering with the Indiana Department of Revenue, Fuel Tax Section, for the aviation fuel excise tax. The aviation fuel excise tax became effective on July 1, 2013, per IC 6-6-13. A retailer who engages in the business of selling or distributing aviation fuel to the end user within Indiana is required to collect the applicable aviation fuel excise tax based on the following table:

for periods July 1, 2013 - June 30, 2017 \$.10 per gallon
for periods after June 30, 2017 \$.20 per gallon

A license holder must file a monthly Aviation Fuel Excise Tax Return Form AVF-150 using the department's online tax filing program INtax. Visit www.intax.in.gov. A return must be filed every month even if no tax is due. The return and payment are due the 15th of the month following the reporting period.

Retailers licensed to collect the aviation fuel excise tax are required to remit taxes due to the department by electronic funds transfer (EFT).

Important:

- All applicable questions must be answered. Failure to do so will result in a delay in processing and/or issuing your license(s).
- Please print legibly or type the information on your application.
- Any outstanding tax liabilities owed by the applicant or an owner, a partner, or an officer will delay application approval.
- To complete the license application, follow the section-by-section instructions.

Section A: Taxpayer Information

All applicants must complete this section. The information requested is general taxpayer information. All requested information must be supplied.

- 1. Owner Name, Legal Partnership Name, Corporate Name, or Other Entity Name.** If you are a sole proprietor, enter your last name, first name, and middle initial. If you are a corporation, enter your corporate name as listed on your corporate charter. If you are a partnership and have a legal partnership name, enter the name as recognized by the Internal Revenue Service. All government agencies should list their proper agency names.
- 2. Federal Employer Identification Number.** Enter your federal employer identification number. According to federal guidelines, most partnerships and all corporations are required to obtain a federal employer identification number. This number is also required whenever you withhold federal income tax from employees, regardless of ownership type. If you have applied for a federal employer identification number but have not yet received one, indicate "applied for" on this line. You may get this number by completing the Internal Revenue Service Form SS-4. The Internal Revenue Service assigns your federal employer identification number to you.
- 3. Business Trade Name.** If you operate your business using a trade or d/b/a name, enter that name.
- 4. Contact Person.** Enter the name of a person within your organization whom the Indiana Department of Revenue may contact about fuel tax-related matters.
- 5. Business Location.** Indicate the actual location of your business by providing the street address, city, state, ZIP Code, and county. **Note:** *A post office box is not acceptable as a business location address.*

6. **Mailing Address.** Indicate the **mailing** address for your business. Include the street address, post office box, city, state, and ZIP Code.
 7. **Business Telephone Number.** Enter the telephone number of your business including the area code. If applicable, include an extension.
 8. **Fax Number.** Enter the fax number of your business including the area code.
 9. **Email Address.** Enter the email address of someone in your business who would receive email correspondence concerning fuel tax matters from the department.
 10. **Indiana Taxpayer Identification Number.** The taxpayer identification number (TID) is applicable only if you have previously registered with the department. The TID is a 10-digit number as shown on the Registered Retail Merchant Certificate. If you have previously registered, enter your TID on this line.
 11. **Ownership Type.** This line is used to indicate the type of ownership of your organization. You operate a **sole proprietorship** if you own the business as an individual. You operate a **partnership** if you have a business partner(s) owning a portion of the business. You operate a **corporation** if you filed with the Indiana Secretary of State or requested that office to authorize your business activities in Indiana. You are an **LLP** or **LLC** if you have been given such status from the federal government and have registered through the Indiana Secretary of State's Office. You are classified as **federal government** if you are a federal agency or a federally chartered organization (e.g. American Red Cross), national bank, or federal credit union. You have a government **(Other Government)** classification if you are a political subdivision of the State of Indiana. Such agencies include state, county, or city government; town boards; township trustees; and certain volunteer fire departments when under the control of the township trustee. **Other** entities are all other ownership types. Indicate what "other" organization you are registering for.
 12. **Corporation Information.** This information is to be completed only if you are a foreign or domestic corporation.
 - A. **State of Incorporation** is the state where your Articles of Incorporation are filed.
 - B. **Date of Incorporation** is the date you incorporated.
 - C. **State of Commercial Domicile** is the principal place from where your trade or business is directed or managed. Commercial domicile is not necessarily in the state of incorporation.
 - D. **Enter the date you were authorized to do business in Indiana.** Authorization to do business in Indiana must be obtained from the Indiana Secretary of State's Office at (317) 232-6531 or www.in.gov/sos.
 - E. **Accounting Period Year Ending Date** is the month and day your corporation closes its books. If you are on a calendar year, your accounting period date is December 31 (12/31). If you are on a fiscal year, the accounting period date will be any date other than December 31.
 13. **Name of Owner and/or Officers.** List the following information regarding the owners, partners, or officers of your business. If the business is a sole proprietorship, enter your Social Security number, last name, first name, middle initial, title as owner, and home address. If the business is a partnership, enter each general partner's Social Security number, name, title of the partner, and home address. If the business is a corporation, enter the Social Security numbers and names of the corporate officers, their titles, and their home addresses. If the business is a government agency or other the type of ownership, enter the Social Security number(s), name(s), title(s), and home address(es) of the official officer(s). Social Security numbers are required in accordance with IC 4-1-8-1. Affiliates of the registering entity listed on Line 3 must provide the federal identification number, its entity name, and address as well as the names, addresses, and Social Security numbers of the affiliate's responsible officers or partners. Attach additional sheets if necessary.
- Any time a company changes ownership or obtains a new federal employer identification number, a new license is required.**

Aviation Fuel Excise Tax FAQs

What is considered “aviation fuel”?

Per IC 6-2.5-5-49, aviation fuel is defined as gasoline used to power an aircraft, jet fuel, or a synthetic fuel used as a substitute for gasoline or jet fuel.

Is aviation gasoline or jet fuel subject to the 7% Indiana state gross retail (sales) tax?

No, effective July 1, 2013, all aviation fuel including aviation gasoline and jet fuels are exempt from the 7% Indiana gross retail (sales) tax.

What is the aviation fuel excise tax rate?

Use the following table to determine the applicable aviation fuel excise tax rate per IC 6-6-13.

for periods July 1, 2013 - June 30, 2017	\$.10 per gallon
for periods after June 30, 2017	\$.20 per gallon

Who must pay the aviation excise fuel tax?

An end user must pay the per-gallon aviation fuel excise tax via the retailer when the fuel is placed into the fuel supply tank of an aircraft unless the end user has issued a valid exemption certificate to his retailer (Form AVF-105).

A “retailer” is a person who engages in the business of selling or distributing aviation fuel to the end user within Indiana.

Can I purchase aviation fuel and not pay the aviation fuel excise tax?

Yes, only the following entities are exempt from the aviation fuel excise tax:

- The U.S. government or federal agency or instrumentality from the United States
- The state of Indiana
- The Indiana Air National Guard
- A current Federal Aviation Administration 14 CFR Part 137 certified aerial applicator performing agricultural operations
- Common carriers of passengers and freight
- Sales for resale only

Do I need to file the Aviation Fuel Excise Tax Exemption Certificate (Form AVF-105) with the Department of Revenue?

No, the retailer must keep the exemption certificate provided by the end user on file in their office for the periods in which they claim exempt sales.

Do I need to be registered to sell aviation gasoline or jet fuel to the end user?

Yes, a Form AVF-1, Aviation Fuel Excise Tax Application, must be on file for each retailer who places aviation gasoline or jet fuel into the fuel supply tank of an aircraft.

Who must file the return?

A retailer that sells aviation fuel to an end user for use in an aircraft must charge and collect the per gallon aviation fuel excise tax.

How do I report the tax?

You must file Form AVF-150 to report the aviation fuel excise tax and remit the tax using the department’s online tax filing program (INTax).

Is there a credit for timely filing and paying the aviation fuel excise tax?

Yes, IC 6-6-13 allows a retailer who properly remits aviation fuel excise taxes by the due date a credit of 1.6% of the taxes due to cover the costs of collecting, reporting, and timely remitting aviation fuel excise taxes. If the return or tax is filed late, the credit is not allowed and 100% of the tax collected must be remitted upon filing.

When is the return due?

The return and payment are due on the 15th of the month following the reporting period (e.g. the return for the month of July would be due on August 15).

Is there a penalty for filing or remitting the aviation fuel excise tax late?

Yes, the penalty for not timely remitting or filing the aviation excise tax is an amount equal to the greater of 100% of the tax due or \$5. IC 6-6-13 Sec. 13. (a) A person who knowingly fails to collect or timely remit tax otherwise required to be paid to the department under section 9 of this chapter is liable for the uncollected tax plus a penalty equal to one hundred percent (100%) of the uncollected tax.

Can I make a payment by credit card?

No, all payments must be made by electronic funds transfer (EFT) using an ACH credit or an ACH debit. You can register to make your EFT payment via ACH debit in INTax, but if you want to be registered to use the ACH credit method of EFT payment, you must complete the EFT-1 form. It can be located at www.in.gov/dor/3516.htm. If you have questions about EFT payments, please contact the department at (317) 232-5500.

Who can I contact if I have questions about the aviation fuel excise tax?

Questions should be directed to the Indiana Department of Revenue Special Tax Division, Fuel Tax Section by phone at (317) 615-2630 or email at fetax@dor.in.gov.