



**Aviation Fuel Excise Tax**  
Due date is the 15th of the following month

For the month of \_\_\_\_\_, 20 \_\_\_\_\_

This return must be completed and filed by the due date, even if there was no activity for the period.

Taxpayer Name		Taxpayer Identification Number	
Address		Federal Identification Number	
City	State	Zip Code	

		Aviation Gasoline	Jet Fuel
		(Column A)	(Column B)
<b>Fuel Volume</b>			
<b>Total Gallons (*Exempt &amp; Taxable) Sold for Period</b>	1		
<b>Total Exempt Gallons Sold for the Period</b>	2		
<b>Total Taxable Gallons Sold</b> (Subtract line 2 from line 1)	3		
<b>Tax Computation</b>			
<b>Total Taxable Gallons</b> (From line 3, add columns A and B)	4		
<b>Aviation Fuel Excise Tax Due</b> (Multiply line 4 by rate from table)	5	\$	
<b>Collection Allowance</b> (Multiply line 5 by 0.016) <b>Do not calculate</b> this allowance if your return and/or payment is late.	6	\$	
<b>Net Aviation Fuel Excise Tax Due</b> (Subtract line 6 from line 5)	7	\$	
<b>Penalty Due</b> (100% of amount due from line 5)	8		
<b>Interest Due</b> (Multiply line 7 by the interest rate.)	9		
<b>Total Amount Due</b> (Add lines 7, 8, & 9)	10	\$	

\*Must have AVF-105 on file for exempt transactions. Qualified exemptions include:

- United States federal government
- The state of Indiana
- The Indiana Air National Guard
- Common carrier of passengers or freight
- Sales for resale only

I affirm, under the penalties for perjury, that the foregoing representations are true.

Signature \_\_\_\_\_ Date \_\_\_\_\_

**Instructions for Completing the Aviation Fuel Excise Tax Form AVF-150**

**Who Should File this Return?**

Retailers engaged in the business of selling or distributing aviation fuel to an end user within Indiana. Aviation fuel is defined in IC 6-2.5-5-49 to be 1) gasoline used to power an aircraft; 2) jet fuel; or 3) a synthetic fuel or fuel derived from any organic matter used as a substitute for a fuel described in subdivision (1) or (2).

**When is the Return and Payment Due?**

The return and payment are due on the 15th day of the following calendar month. The return is required to be filed using the state's online filing system (Intax) before the due date. The return is required to be filed by the due date even if there was no activity. The payment must be remitted by electronic funds transfer (as defined in IC 4-8.1-2-7) before the due date.

## Calculation of Aviation Fuel Excise Tax Due

1. Enter the total number of gallons sold for the period. Round to the nearest gallon.
2. Enter the total number of gallons sold where the aviation fuel excise tax was not collected. Round to the nearest gallon.
3. Total taxable gallons sold. (Subtract line 2 from line 1.)
4. Total gallons. (From line 3, add columns A and B.)
5. Aviation fuel excise tax due. (Multiply line 4 by the applicable rate.)
  - For periods July 1, 2013 - June 30, 2017..... \$.10 per gallon
  - For periods after June 30, 2017 ..... \$.20 per gallon
6. Collection allowance can only be taken if your return and payment are timely. (Multiply line 5 by .016.)
7. Net aviation fuel excise tax due. (Subtract line 6 from line 5.)
8. Penalty due is the greater of 10% of amount due from line 5 or \$5 if return is filed after the due date.
9. Calculate any interest due on the amount on line 7. The daily interest equals the annual interest rate divided by 365 times the amount due on Line 7. Interest is computed from the due date of the return. Refer to our website at [www.in.gov/dor/files/dn03.pdf](http://www.in.gov/dor/files/dn03.pdf) for the current interest rate.
10. Enter the total amount due for the period. (Add lines 7, 8, and 9)

## Mailing/Contact Information

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Special Tax Division  
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