



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.

Legal Business Name	Federal Identification Number
DBA Name (if applicable)	Indiana Taxpayer Identification Number
Address	Telephone Number
City, State and ZIP Code	Email Address

		Aviation Gasoline	Jet Fuel
		(Column A)	(Column B)
Fuel Volume			
Total Gallons (*Exempt & Taxable) Sold for Period	1		
Total Exempt Gallons Sold for the Period	2		
Total Taxable Gallons Sold (Subtract line 2 from line 1)	3		
Tax Computation			
Total Taxable Gallons (From line 3, add columns A and B)	4		
Aviation Fuel Excise Tax Due (Multiply line 4 by rate from table)	5	\$	
Collection Allowance (Multiply line 5 by 0.016) Do not calculate this allowance if your return and/or payment is late.	6	\$	
Net Aviation Fuel Excise Tax Due (Subtract line 6 from line 5)	7	\$	
Penalty Due (10% of amount due from line 5 or \$5, whichever is greater)	8		
Interest Due (Multiply line 7 by the interest rate.)	9		
Total Amount Due (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
- A current Federal Aviation Administration 14 CFR Part 137 certified aerial applicator performing agricultural operations
- 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 month following the reporting month. The return is required to be filed electronically via INTIME, DOR's e-services portal at intime.dor.in.gov by the due date even if there is no activity to report. The payment must be remitted by electronic funds transfer by the due date as defined in IC 4-8.1-2-7.

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 for the current interest rate.
10. Enter the total amount due for the period. (Add lines 7, 8, and 9)

For Additional Information

You may contact Special Tax at 317-615-2630, Monday - Friday 8 a.m. - 4:30 p.m. Eastern Time Zone or via email at fetax@dor.in.gov.