Reset

SUBT: AVFL (8/10)

Alabama Department of Revenue
Monthly Aviation Fuels Tax Return

This space for office use.

NAME

ADDRESS

CITY STATE ZIP

☐ **Check here if new address**

☐ **Check here if Amended Return**

☐ **Check here for EFT Payment**

CN (FOR OFFICE USE ONLY) _____

Month of _____, _____

Alabama Motor Fuels License Number | | | | | | | | |

All blocks must be completed.

Phone No. (_____) _____

FEIN _____ SSN _____

E-Mail Address _____

SEE INSTRUCTIONS ON REVERSE SIDE BEFORE COMPLETING THIS RETURN

		1 GALLONS OF AVIATION GASOLINE	2 GALLONS OF JET TURBINE FUEL	OFFICE USE
1. Total Storage Capacity	1.			
INVENTORY ACCOUNTING				
2. Opening bulk inventory	2.			
3. Tax-free fuel received during the month **(Schedule A)**	3.			
4. Transfers from gasoline stock	4.		XXXXXXXXXXX	
5. Transfers from motor fuels stock	5.	XXXXXXXXXXX		
6. Gain	6.			
7. **Total accountable gallonage (Add lines 2 through 6)**	7.			
EXCLUSIONS AND DEDUCTIONS				
8. Tax-free sales to license holders **(Schedule B)**	8.			
9. Exports into other states **(Schedule C)**	9.			
10. Tax-free sales to U.S. Government (Attach exemption certificates or listings)	10.			
11. Sales to air carriers operating "Hubs"	11.			
12. Sales into Foreign Trade Zones (all-cargo, international flights only)	12.	XXXXXXXXXXX		
13. Ending inventory	13.			
14. Loss	14.			
15. **Total exclusions and deductions (Add lines 8 through 14)**	15.			
TAX COMPUTATION				
16. Taxable gallons (Line 7 less line 15)	16.			
17. Tax rate	17.	X $.03	X $.01	
18. Gross tax due this month	18.			
19. Less discount (If applicable)	19.			
20. Net tax due this month	20.			
21. Interest	21.			
22. Penalty for Failure to Timely File (The Greater of 10% of line 18 or $50.00)	22.			
23. Penalty for Failure to Timely Pay (10% of line 18)	23.			
24. Less prior overpayment **(Attach a letter of credit)**	24.			
25. **Total tax due**	25.	$	$	
26. **AMOUNT REMITTED**	26.	$		

AFFIDAVIT MUST BE EXECUTED

UNDER PENALTIES OF PERJURY, I declare that I have examined this return and accompanying schedules and statements and, to the best of my knowledge and belief, they are true, correct, and complete.

Affiant Signature _____ Title _____ Date _____

Subscribed and sworn to before me on this the _____ day of _____, _____

Signature of Notary Public _____ My commission expires _____, _____

Make check payable to: **Alabama Department of Revenue**
(Form MFT-V must be submitted with payment, unless payment is made electronically.)

Mail to: **Alabama Department of Revenue**
Motor Fuels Section
P.O. Box 327540
Montgomery, AL 36132-7540

Telephone Number: (334) 242-9608

Fax Number: (334) 242-1199

Web site: **www.revenue.alabama.gov**

A monthly return must be filed on or before the 20th of each month following the month of activity.

NAME: _____

SCHEDULE A

List a summary total, by distributor, for tax-free receipts of aviation products.
A detailed list containing dates and invoice numbers should be attached.

MONTH RECEIVED	FROM WHOM RECEIVED	DISTRIBUTOR'S MOTOR FUEL LICENSE NO.	STATE OF ORIGIN	GALLONS	
				AVIATION GAS	JET & TURBINE
			TOTAL (TO LINE 3)		

SCHEDULE B

List a summary total of tax-free sales of aviation products to other distributors, dealers, or storers.
A detailed list containing dates and invoice numbers should be attached.

MONTH	TO DEALERS, DISTRIBUTORS, OR STORERS	DISTRIBUTOR'S MOTOR FUEL LICENSE NO.	GALLONS	
			AVIATION GAS	JET & TURBINE
		TOTAL (TO LINE 8)		

SCHEDULE C

Exports of aviation products from Alabama into other states*

MONTH	STATE	GALLONS	
		AVIATION GAS	JET & TURBINE
*List a summary total by state.	**TOTAL (TO LINE 9)**		

INSTRUCTIONS

1. Enter total storage capacity. Storage does not include tanks at retail level.
2. Enter actual beginning inventory. This amount should agree with your ending inventory from the preceding month.
3. Enter the total from Schedule A.
4. Self-explanatory.
5. Self-explanatory.
6. Attach an explanation to justify the gain indicated.
7. Enter the total of lines 2 through 6.
8. Enter the total from Schedule B.
9. Enter the total from Schedule C.
10. Enter sales to the U.S. Government. These exemptions must be supported by a listing or certificates of exemption acceptable by the Commissioner of Revenue.
11. Enter sales to air carriers operating "Hubs". These sales must be supported with an exemption certificate issued by the Alabama Department of Revenue.
12. Enter the total gallons of jet fuel sold or delivered into a Foreign-Trade Zone used to propel aircraft powered by jet or turbine engines operated by air carriers engaged in scheduled all-cargo operations conducted on international flights or in international commerce. Attach detail listing of all sales.
13. Enter actual physical inventory at the end of the month.
14. Attach an explanation to justify the loss indicated on this line.
15. Enter the total of lines 8 through 14.
16. Enter the result of line 7 less line 15.
17. Self-explanatory.
18. Enter the result of multiplying the number of gallons on line 16 by the tax rate on line 17.
19. A discount of two percent (2%) on the first $5,000.00 of tax paid to the State and one percent (1%) on all amounts of tax paid in excess of $5,000.00 not exceeding $400.00 combined discount on both aviation fuels tax and the gasoline tax in any one calendar month is allowed.
20. Enter tax due less applicable discount on line 19.
21. Enter computed interest on tax due amount for number of days late. Contact this office for the interest rate.
22. Enter the greater of 10% of line 18 (column 1 plus column 2) or $50.00 for filing the tax return after due date.
23. Enter 10% of line 18 for tax payment after due date. The due date being the 20th of the month following the month of activity.
24. Enter overpayment and attach a letter of credit.
25. Enter the total of lines 20 through 24.
26. Enter the amount remitted.