AVIATION FUEL TAX REPORT

OFFICE OF STATE TAX COMMISSIONER

SFN 22941 (2-2020)

ND AVI

Reporting Period - Month and Year

Check if Amended Report ☐

Business Name (as it appears on your license)			Telephone Number	FEIN	Suffix
Address	City	State	ZIP Code	License Number	

This report is due on or before the 25th of the month
Mail to: Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck ND 58505-0599

Check box to cancel license ☐

Attach license. Cancellation date _____

	Column A Aviation Gasoline Product 125	Column B Gasoline (for Aircraft) Product 065	Column C Jet Fuel Product 130	Column D Undyed Kerosene (for Aircraft) Product 142	Column E Column Totals	
~~Do not make an entry in a shaded area~~						
1. Inventory forward = last month's line 10 entries						1.
2. Gallons mfg., purchased, imported = Schedules 1+2+2A+3						2.
3. Gallons taxable at $.08 per gallon = Schedules 5+5Q						3.
4. Gallons from $.08 per gal. tax-pd. inven. = Schedule 10G						4.
5. Net taxable gallons aviation gasoline = Column A & B, lines 3-4						5.
6. Net taxable gallons jet fuel = Columns C & D, lines 3-4						6.
7. Gallons nontaxable = Schedules 6+7+10F						7.
8. Gallons ND tax-exempt = Schedule 8						8.
9. Book inventory = lines 1+2-3-7-8						9.
10. Ending physical inventory						10.
11. Gain (or losses) = lines 10-9						11.
12. Tax due on aviation gasoline = $.08 x line 5					$	12.
13. Tax due on jet fuel = $.08 x line 6					$	13.
14. Tax subject to allowance = lines 12+13.					$	14.
15. Collection allowance = .01 x line 14 (maximum $300.00)	**For lines 1 through 13, enter the totals of Columns A through D in Column E**				$	15.
16. Total tax due = lines 14-15					$	16.
17. Penalty = .05 x line 16 (minimum $5.00)	**For lines 14 through 19, use Column E only**				$	17.
18. Interest = .01 per month x line 16					$	18.
19. Tax Due = lines 16+17+18					$	19.

I declare under the penalties of North Dakota Century Code § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

Signature of Taxpayer	Title	Date
Signature of Preparer Other Than Taxpayer	Email	Date

ND-AVI

AVIATION FUEL SCHEDULE OF GALLONS RECEIVED

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Check if Amended Report ☐

(Submit With Aviation Fuel Tax Report AVI - SFN 22941 (2-2020)

Business Name	Federal Employer Identification Number	Suffix	License Number	Reporting Period - Month and Year

Schedule Types:
1 - Gallons received in North Dakota - ND tax paid
2 - Gallons received in North Dakota - ND tax NOT paid
2A - Gallons received from terminals, refineries, tax NOT paid
3 - Gallons imported into North Dakota by your business - ND tax NOT paid

Product Types:
065 Gasoline (for aircraft)
125 Aviation Gasoline
130 Jet Fuel
142 Undyed Kerosene (for aircraft)

Mode Codes:
J Truck
R Railroad
B Barge
PL Pipeline
S Ship

= Optional Field

Sch. Type	Pro. Type	(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of Origin	(4) Point of Destination	(5) Purchased From (Seller Name)	(6) Seller FEIN	Suffix	(7) Transaction Date	(8) Document Number	(9) Net Gallons	(10) Gross Gallons	(11) Billed Gallons
											Totals			

AVIATION FUEL SCHEDULE OF GALLONS DISBURSED

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Check if Amended Report ☐

(Submit With Aviation Fuel Tax Report AVI - SFN 22941 (2-2020)

Business Name	Federal Employer Identification Number	Suffix	License Number	Reporting Period - Month and Year

Schedule Types:
5 - Gallons sold to retailers for resale - ND taxable
5Q - Gallons sold to consumers, or used - ND taxable
6 - Gallons sold to licensed suppliers or distributors for resale - ND non-taxable
7 - Gallons exported out of North Dakota by your business - ND non-taxable
8 - Gallons sold to agencies of the U.S. Government - ND tax-exempt (or tax credit taken)
10F - Gallons delivered to tax-free storage, or terminal
10G - Gallons sold from tax-paid inventory

Product Types:
065 Gasoline (for aircraft)
125 Aviation Gasoline
130 Jet Fuel
142 Undyed Kerosene (for aircraft)

Mode Codes:
J Truck
R Railroad
B Barge
PL Pipeline
S Ship
GS *Gas Station*
CE *Summary*

= Optional Field

Sch. Type	Pro. Type	(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of Origin	(4) Point of Destination	(5) Sold To (Purchaser Name)	(6) Purchaser FEIN	Suffix	(7) Transaction Date	(8) Document Number	(9) Net Gallons	(10) Gross Gallons	(11) Billed Gallons
											Totals			

If you are paper filing your tax report and schedules and are paying tax due by check, please mail the following:

- Original, signed tax report and schedules
- Completed payment voucher (below)
- Check payable to the ND State Tax Commissioner

Electronic filing and payment options are available. Please go to **www.tax.nd.gov/tap** for more information.

Please cut along perforation and return bottom portion along with payment

FORM ND-AVI - AVIATION FUEL TAX REPORT PAYMENT VOUCHER

North Dakota Office of State Tax Commissioner
SFN 22941 (2-2020)

Business Name (as it appears on the fuel license)
Mailing Address
City, State, ZIP Code

Federal Employer Identification Number . . . ▶

Period Ending (mm/dd/yyyy) . . . . . ▶

Payment Amount ▶ $

- Reports and payments due on the 25th day of the month following the report period
- Mail payment and voucher to: Office of State Tax Commissioner
  600 E. Boulevard Ave., Dept. 127
  Bismarck, ND 58505-0599
- Make payable to:
  ND State Tax Commissioner

AVI