

LOUISIANA

DEPARTMENT *of* REVENUE

Aviation Fuel Dealer Quarterly Return

Louisiana Department of Revenue
P.O. Box 201
Baton Rouge, LA 70821-0201
(855) 307-3893

General Information

This return is to be filed by aviation fuel dealers on a quarterly basis and is due on or before the 25th day of the month following the end of the reporting period. If the due date falls on a weekend or legal holiday, the return is due on the next business day and becomes delinquent on the 31st day thereafter.

Aviation gasoline is defined as any gasoline which is intended for or primarily used for propelling aircraft, which is invoiced as aviation gasoline or is received, sold, stored, or withdrawn from storage by any person for the purpose of propelling aircraft. Aviation fuel includes aviation gasoline and aviation jet fuel.

All applicable schedules must be completed and attached to the return when filed.

Instructions

- Line 1 In the respective columns, enter the total gallons of inventory on hand at the beginning of the quarter. The amount should match the ending inventory (Line 9) from the previous quarter's return.
- Line 2 In the respective columns, enter the net gallons acquired or otherwise received during the reporting period. Complete and attach Form R-5291, Schedule A.
- Line 3 In the respective columns, enter the sum of Line 1 and Line 2.
- Line 4 In the respective columns, enter the number of gallons exported. Attach Form R-5290, Schedule B, to support the amount reported. To receive credit or a refund of inspection fee paid, the gallons exported must be included on the Distributor/Exporter/Blender Monthly Return (Form R-5398), on Line 15 or Line 16, and on Line 26. An official certification of applicable taxes or fees having been paid to the receiving state must accompany the return for the period in which the gallons are claimed. Complete and attach Form R-5292, Schedule E, listing the exportations and evidencing the payment to the receiving state on the gallons exported. **Schedule E must be attached to claim credit.**
- Line 5 In the respective columns, enter the number of net gallons sold for or used in aircraft.
- Line 6 In the respective columns, enter the number of net gallons sold or used for purposes other than for use in aircraft or in equipment used exclusively for serving aircraft and used exclusively off-highway. If the fuel is used for on-highway purposes, contact the Department of Revenue, Taxpayer Compliance-SSEW at (855) 307-3893.
- Line 7 Add the amounts on Line 4 through Line 6, and enter the totals in the respective columns.
- Line 8 Subtract Line 7 from Line 3, and enter the totals in the respective columns.
- Line 9 In the respective columns, enter the total gallons of inventory on hand at the end of the quarter. This amount should match the beginning inventory for the next quarter.
- Line 10 In the respective columns, enter all inventory gains due to evaporation, temperature variations, etc.
- Line 11 In the respective columns, enter all inventory losses due to evaporation, temperature variations, etc. Abnormal losses must be fully explained on a separate attachment.
- Line 12 Failure to file this return within 30 days of the due date shall result in a penalty of \$100 and may result in the revocation of the license. If the return is filed more than 30 days after the due date, enter \$100 on Line 12. Make payment payable to the Louisiana Department of Revenue. **DO NOT SEND CASH.** Mail your return and payment to the address on Form R-5347. You can also pay your Aviation Fuel Dealer payment at www.revenue.louisiana.gov/latap.

