

## Aviation Fuel Dealer Quarterly Return

### 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 fuel is defined to include aviation gasoline and aviation jet fuel.

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

### Instructions

Report fuels as defined in Louisiana Revised Statute 47:818.2 in the appropriate columns.

- Line 1 In the respective columns, enter the total gallons in inventory at the beginning of the quarter. The number must match Line 11 (ending inventory) from the previous quarter's return.
- Line 2 In the respective columns, enter the total gallons acquired or otherwise received during the reporting period. Complete and attach Schedule A (R-5291) Schedule of Receipts.
- 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 Schedule B (Form R-5290) to support the amount reported. To receive credit or a refund of inspection fee paid, the gallons exported must be included on the Exporter Return, 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 Schedule E (Form R-5292) 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 Taxpayer Services Division of the Louisiana Department of Revenue.
- Line 7 Add the amounts in Line 4 through Line 6, Columns A and B, and enter the totals in the respective columns.
- Line 8 Subtract Line 7, Columns A and B, from Line 3, Columns A and B, and enter the remainder in the respective columns.
- Line 9 In the respective columns, enter the total gallons in inventory 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 the total amount due on Line 12. Make payment to the Louisiana Department of Revenue. **Do not send cash.**

