DR 1520 (01/11/12) Web
COLORADO DEPARTMENT OF REVENUE
TAX PAYER SERVICE DIVISION
1375 SHERMAN STREET
DENVER, COLORADO 80261-0013
(303) 205-8211 EXT.6863
www.TaxColorado.com

AVIATION FUEL RETAILERS USE TAX RETURN

SPECIAL INSTRUCTIONS

<u>List only use tax collected for aviation jet fuel sales on this return.</u> RTD (Regional Transportation District) and CD (Scientific and Cultural District) Taxes must be paid if the sales are made within the boundaries of the districts. RTA (Rural Transportation Authority) Tax must be paid if sales are made within the boundaries of the RTA districts. Please see form DR 1002 for complete district details. Form DR 1002 and online tax rate schedules are available at www.taxColorado.com

- **Line 1** Indicate the gross gallons of aviation jet fuel sold or used at the airport listed.
- **Line 2** Indicate the non-taxed gallons of bonded aviation jet fuel sold at the airport.
- Line 3 Indicate the non-taxed gallons of aviation jet fuel sold at the airport for government, religious or charitable purposes.
- Line 4 Add Lines 2 and 3 for total exempt gallons.
- **Line 5** Subtract Line 4 from Line 1 to determine taxable gallons sold.
- **Line 6** Indicate the total taxable sales or use of aviation jet fuel at the airport listed above in all columns.
- Line 8 Multiply Line 6 by the tax rate listed in Line 7.
- Line 10 Multiply the amount in Line 8 by the service fee listed on Line 9 if payment and the return are filed by the due date. Please note: The state service fee rate is .0222 (2.22 percent) for timely returns filed on or after July 1, 2011. The RTD service fee rate is .0222 (2.22 percent) for all timely returns filed on or after July 1, 2011.

- Line 11 Subtract Line 10 from Line 8 for net tax due.
- Line 12 Failure to file the return by the due date or pay the tax by the due date, subjects the vendor to a penalty of 10% plus 1/2% for each additional month not to exceed 18% of the tax due.
- **Line 13** If payment and return are filed after the due date, interest is tax due times the per month listed rate.
- Line 14 Add Lines 11, 12, and 13 for total tax due.
- **Line 15** Add the total of ALL taxes shown in each column of line 14. Check box if paid by EFT.

MAIL TO AND MAKE CHECKS PAYABLE TO:

Colorado Department of Revenue Denver, CO 80261-0013

DETACH FORM ON THIS LINE

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COLORADO DEPARTMENT OF REVEI DENVER, COLORADO 80261-0013 www.TaxColorado.com	NUE 🛕	VIAT	ION FU		RETAII			TAX R	ETURN			Vend	dor ID
Name		F.A.A.	I.D.							022	5-103	1	1/
Acct	Period				1. Gross G	allons	of Aviation	let Fuel Sold	or Used				
	Phone ()				3. Gallons	of Aviat	tion Jet Fue	I Sold or Use	d or Used But d for Governn	nent,			_
Signature			Date		Religiou	s or Ch	aritable Pu	poses but no	ot Taxed				\dashv
SIGNED UNDER PENALTY OF PERJU	JRY IN THI	E 2ND DE	GREE.		4. Add Line	es 2 & 3	3						_
Check here if this is an Amended Re	eturn			. • [3. Net Gall	ons of 7	Taxable Avi	ation Jet Fue	Sold or Used	l	• (5-5)		
			RTA					CD	RT		STA	TE	
6. TOTAL NET TAXABLE SALES OR U													
AVIATION JET FUEL		\$(6-1)	0	0 \$(6-2)	00	\$(6-3)	00	\$(6-4)	00	\$(6-5)		00
7. TAX RATES								001	.010	0	.02	29	
8. TOTAL Multiply Line 6 by Line 7			0	0		00		00		00			00
9. SERVICE FEE RATES		NOT A	PPLICABLE				.c	222	.022	22	.02	22	
 SERVICE FEE ALLOWED VENDOR. Multiply line 8 by appropriate rates if paid by 	y due date	(10-1)	0	0 (10	0-2)	00	(10-3)	00	(10-4)	00	(10-5)		00
11. USE TAX DUE Subtract Line 10 from Line 8	3(100)	(11-1)	0	0 (1	1-2)	00	(11-3)	00	(11-4)	00	(11-5)		00
12. PENALTY	(200)	(12-1)	0	0 (1:	2-2)	00	(12-3)	00	(12-4)	00	(12-5)		00
13. MONTHLY INTEREST RATE	(300)	(13-1)	0	0 (1:	3-2)	00	(13-3)	00	(13-4)	00	(13-5)		00
14. TOTAL EACH TAX (ADD LINES 11, 1:	2 & 13)		0	0		00		00		00			00
15. AMOUNT OWED	tronic banking ted due to insu	transaction. ufficient or ur	Your bank accouncellected funds,	int ma the D	y be debited as e epartment of Rev	arly as the	e same day re	Paid by El ceived by the Sta yment amount d	FT (355) ate. If converted, irectly from your	\$. 0	0