

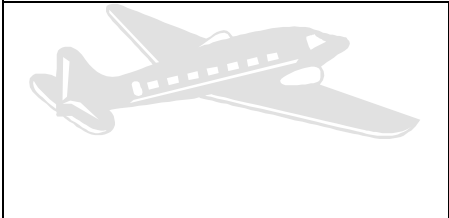
1203

AIRCRAFT FUEL TAX REFUND CLAIM

DO NOT USE

MAIL TO:
O.D.O.T. FUELS TAX GROUP
550 CAPITOL ST NE
SALEM OR 97301-2530
PHONE: (503) 378-8150
FAX: (503) 378-3060
www.oregon.gov/odot/cs/ftg

STATE OF OREGON
DEPARTMENT OF TRANSPORTATION



READ INSTRUCTIONS ON REVERSE SIDE BEFORE PREPARING CLAIM

1. Name of Claimant
2. Address
3. Principal Business
4. Contact Information
5. Period Covered by This Claim:

Table with 4 columns: FUEL PURCHASED, USED AND STORED; UNLEADED GASOLINE; AVIATION GASOLINE; JET ENGINE FUEL. Rows 6-12.

COMPUTATION OF REFUND: TAX REFUND RATES AND AMOUNT OF REFUND BY FUEL TYPE. Rows 13-14.

STATEMENT

I hereby certify that I have full knowledge of the within claim, that the fuel was purchased on the dates and in the amounts shown on each invoice; that the fuel has been used by claimant in the manner set forth above and that none of the fuel on which a tax refund is claimed was used for operating or propelling motor vehicles upon any state highway, county road, city street, or upon any other highway, except as authorized by ORS 319; and that no part of the tax refund herein claimed has been heretofore paid.

PERSON OTHER THAN CLAIMANT PREPARING CLAIM
SIGNATURE
PRINT NAME
ADDRESS
PHONE NUMBER

CLAIMANT SIGNATURE
PRINTED NAME, TITLE IF APPLICABLE
DATE SIGNED

DO NOT WRITE BELOW THIS LINE

Refund payable to claimant (total from line 14 for all fuels)
Payable to Oregon Department of Aviation: Unleaded \$ Aviation Gasoline \$ Jet Fuel \$ TOTAL: \$
Code Index Remarks
Approved for Payment: Director, Dept of Transportation, by
Audited and Allowed:

INSTRUCTIONS FOR FORM 1203

- Line 1. Enter your name the way your check is to be drawn. Claimant must provide claimant social security number or federal employer identification number. The social security number is requested pursuant to ORS 305.385 and OAR 150-305.100. Social security numbers provided pursuant to this authority will be used for administration of state, federal, and local tax laws.
- Line 2. Enter complete mailing address to which check is to be sent.
- Line 3. Enter type of principal business activity, and indicate whether or not you sell fuel to others.
- Line 4. Enter contact information: daytime phone number, fax and e-mail if available.
- Line 5. Claim Period: include beginning and ending dates (month, day, year); provide date of prior claim or 'first claim'
- Line 6. BEGINNING INVENTORY: enter ending inventory from prior claim, or 0 if no inventory is maintained. NOTE: If this is your first claim, or if your prior claim was filed more than 15 months prior to the current claim, your beginning inventory must be 0.
- Line 7. Fuel Purchased: attach original invoices issued at the time the fuel was purchased, for all fuel. If you have bulk storage, attach invoices for deliveries to all tanks. Sort invoices into date order with the oldest on top.

INVOICES MUST SHOW AT LEAST THE FOLLOWING INFORMATION:

- a. Name of purchaser. (Only the purchaser and user of fuel can claim a tax refund.) If the name on the invoice differs from the name of the claimant, attach an assignment of interests from the purchaser to the claimant.
- b. Name and location of seller (address, city, state, and zip).
- c. Complete date of sale (month, day, and year).
- d. Identification of taxable product sold (unleaded gasoline, aviation gasoline, jet fuel).
- e. Quantity of taxable fuel sold, in gallons.

Cumulative invoices, statements, receipts, or credit card slips are not acceptable unless all the information above is shown. Invoices showing plane numbers, 'cash', etc., without name of purchaser, are not valid to support a claim for refund.

- Line 8. Add line 6 (beginning inventory) and line 7 (purchases during the claim period).
- Line 9. ENDING INVENTORY. Show unused fuel, in bulk storage, as inventory. Inventory must be from actual measurement, not an estimate. Fuel must be used before a refund can be claimed. Fuel in the aircraft may be considered 'used'.
- Line 10. Subtract line 9 (ending inventory) from line 8 (fuel to account for).
- Line 11. Enter gallons of fuel used on-road, sold, lost, or unaccounted for.
- Line 12. Fuel used in aircraft (subtract line 11 from line 10).
- Line 13. COMPUTATION OF REFUND.
- a. For unleaded fuel used in aircraft within the United States, a refund of \$0.15 per gallon is allowed. The remaining \$0.09 is refunded to the Oregon Department of Aviation. No refund is allowed on aviation gasoline or jet fuel used within the United States.
 - b. For fuel used in aircraft by the United States Government, the tax on all fuels is refundable.
 - c. For fuel used in aircraft flights directly to a point outside the United States, the tax on all fuels is refundable.
- Line 14. Total the gallons used by fuel type and refund allowed.

SIGNATURE – Individuals must personally sign claims. Partnership claims are to be signed by a partner. Claims by firms, corporations, cities or counties are to be signed by an officer or authorized agent.

NOTE: The claimant must sign the form to receive a refund, even if prepared by another person

PENALTIES: Section 319.990 of the Oregon revised statutes reads in part as follows "****any person who makes any false statement ***for the refund of any money or tax as provided in ORS 319.010 to 319.430***shall, upon conviction, be punished by a fine of not more than \$1000, or by imprisonment in the county jail not more than six months, or both ***."