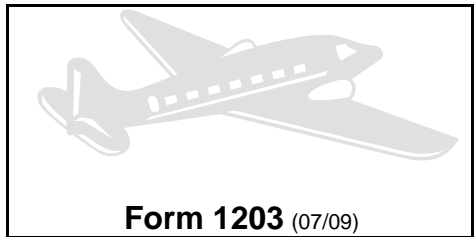


MAIL TO:
 O.D.O.T. FUELS TAX GROUP
 550 CAPITOL ST NE
 SALEM OR 97301-2530
 PHONE: (503) 378-8150
 FAX: (503) 378-3060
www.oregon.gov/odot/cs/ftg

AIRCRAFT FUEL TAX REFUND CLAIM

**STATE OF OREGON
 DEPARTMENT OF TRANSPORTATION**



You must complete all applicable sections. Incomplete claims forms will be returned to you for completion.

1. Name of Claimant _____ PLEASE PRINT _____ SOCIAL SECURITY OR EIN NUMBER _____
2. Address _____ STREET OR ROUTE AND BOX # _____ CITY _____ STATE _____ ZIP CODE _____
3. Principal Business _____ Do you sell fuel to others? _____ PILOT LICENSE # _____
4. Contact Information _____ TELEPHONE INCL AREA CODE _____ FAX NUMBER INCL AREA CODE _____ Date of last claim: _____ E-MAIL ADDRESS _____
5. Period Covered by This Claim: _____ TO _____

FUEL PURCHASED, USED AND STORED:	UNLEADED GASOLINE	AVIATION GASOLINE	JET ENGINE FUEL
6. Beginning Inventory on Hand	_____	_____	_____
7. Add Fuel Purchased this Period	_____	_____	_____
8. Total Gallons to Account for (line 6 + line 7)	_____	_____	_____
9. Deduct Inventory on Hand at end of Period	(_____)	(_____)	(_____)
10. Total Fuel Available for Use (line 8 - line 9)	_____	_____	_____
11. Deduct Fuel Used in Non-refundable Manner	(_____)	(_____)	(_____)
12. USED IN AIRCRAFT (round to whole gallons)	_____	_____	_____

COMPUTATION OF REFUND:

	TAX REFUND RATES AND AMOUNT OF REFUND BY FUEL TYPE					
	UNLEADED GASOLINE		AVIATION GASOLINE		JET ENGINE FUEL	
13. Gallons of Fuel Purchased and Used upon which claimant has paid the tax	GALLONS	AMOUNT	GALLONS	AMOUNT	GALLONS	AMOUNT
a. Used in Aircraft within the United States	_____	@.15	_____	** NO REFUND **	_____	** NO REFUND **
b. Used in Aircraft by the US Government	_____	@.24	_____	@.09	_____	@.01
c. Used in Aircraft flights directly to a point outside the United States	_____	@.24	_____	@.09	_____	@.01
14. TOTALS	_____	_____	_____	_____	_____	_____

FORM CONTINUED ON OTHER SIDE

By signing below, 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: Unl \$ _____ Aviation Gasoline \$ _____ Jet Fuel \$ _____	TOTAL: \$ _____
Code _____ Index _____ Remarks _____	
Approved for Payment: Director, Dept of Transportation, by _____	

INSTRUCTIONS FOR OREGON AIRCRAFT FUELS TAX REFUND CLAIM FORM 1203

FORM 1203 is to be used to claim a refund of fuels tax on fuel used in aircraft engines as authorized in ORS 319.330.

CLAIM PERIOD – A refund claim may be filed anytime within 15 months of the fuel purchase or invoice date. Claims involving beginning inventories must be filed within 15 months of the date the inventory was recorded (filing date of the prior claim). Claims covering fuel tank exports must be filed within 15 months from the last day of the month in which the fuel was used or within 15 months from the date of tax assessment by the state in which the fuel was used.

RECORDS are required to substantiate the accuracy of the claim. Failure to maintain records or refusal to make them available for examination constitutes a waiver of all rights to the refund.

BULK STORAGE – For all storage greater than 5 gallons, a detailed record of all fuel usage must be kept, including purchases and distributions showing the manner in which the fuel was used. Monthly inventory readings are required as well.

- (a) If you maintain storage for both refundable and non-refundable use (common storage), attach all invoices for all bulk purchases and provide consumption records showing all disbursement to aircraft, vehicles and/or equipment with your claim.
- (b) If you maintain storage for refundable use only, attach all invoices for all bulk purchases and provide receipts for on-fuel purchases. NOTE: consumption records and inventory as detailed above are still required to be maintained and provided upon request of ODOT Fuels Tax Group.
- (c) If separate tanks for refundable and non-refundable use are maintained, fuel invoices for all tanks (on-road and/or off-road use must be submitted with the claim. Invoices are to be marked, at the time of delivery, by the supplier, indicating into which tank the fuel is delivered. No refund is available for fuel used on-road in licensed vehicles. NOTE: consumption records and inventory as detailed above are still required to be maintained and provided upon request of ODOT Fuels Tax Group.

INSTRUCTIONS FOR PAGE 1 OF CLAIM BY LINE NUMBER

- Line 1 Enter your name or business name as registered with the State of Oregon. 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 and correspondence is to be sent.
- Line 3 Enter type of principal business activity, and indicate whether or not you sell fuel to others. Enter your active pilot license number.
- 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 indicate "first claim".
- Line 6 BEGINNING INVENTORY: Enter ending inventory from your prior claim. CAUTION: If this is your first claim, or if your last claim was filed more than 15 months prior to the current claim, or if you do not maintain an inventory, then the 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.

CONTINUED ON NEXT PAGE

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.
- f. An invoice is not valid to support a claim if it shows any corrections, alterations or erasures.
- g. Improper or incomplete invoices may cause the purchaser to lose his tax refund.

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 are 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 or corporations are to be signed by an officer or authorized agent. Personal representatives or an executor of a persons estate may sign the claim if accompanied by proper authorization. (Please contact the Fuels Tax Group prior to filing a claim on another persons' behalf).

INSTRUCTIONS FOR PAGE 2 OF CLAIM BY LINE NUMBER

FUEL STORAGE

Line 1. Check the appropriate boxes indicating how you acquire your fuel.

Line 2. List your tanks and indicate the contents and which is refundable or non-refundable use (if applicable).

Line 3. If you maintain separate storage for refundable and non-refundable use, check "yes" and attach all invoices for all bulk purchases.

AIRCRAFT INFORMATION

Line 1. For aircraft on which you are claiming a refund, list the aircraft make, manufacturer and the aircraft tail registry number as well.