

AIRCRAFT JET FUEL DEALER TAX RETURN

DUE ON OR BEFORE Sept 30, 2011 for Month of August 2011		0811
[FOID]	MJ MT	YOUR ACCOUNT NO. 33-100123

BOE USE ONLY		
RA-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

BOARD OF EQUALIZATION
SPECIAL TAXES AND FEES
PO BOX 942879
SACRAMENTO CA 94279- 6145

EXECUTIVE JET FUEL
555 WRIGHT WAY
SAN, FRANCISCO, CA 95555

**READ INSTRUCTIONS
BEFORE PREPARING**

		REPORT WHOLE GALLONS/DOLLARS ONLY	
1. Total gallons <i>(enter from Tax Computation Worksheet, Section A)</i>	1.		41,455
2. Rate of tax per gallon	2.	\$.02
3. Total tax due <i>(multiply line 1 by line 2)</i>	3.	\$	829
4. Penalty <i>[multiply line 3 by 10% (0.10) if payment made or tax return filed after due date shown above]</i>	PENALTY 4.	\$	
5. INTEREST: One month's interest is due on tax for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is	INTEREST 5.	\$	
6. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 3, 4, and 5)</i>	6.	\$	829

ENDING INVENTORY		GALLONS
1. Ending physical inventory of aircraft jet fuel	1.	55,954

<i>I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.</i>		EMAIL ADDRESS owright@ejf.com	
SIGNATURE	PRINT NAME AND TITLE Orvill Wright	TELEPHONE (916) 555-1212	DATE 9/18/2011

MAKE CHECK OR MONEY ORDER PAYABLE TO STATE CONTROLLER.

Always write your account number on your check or money order. Make a copy of this document for your records.



Tax Computation Worksheet

SECTION A. TAXABLE TRANSACTIONS (TOTAL GALLONS)	FROM SCHEDULE	AIRCRAFT JET FUEL GALLONS
1. Taxable gallons of aircraft jet fuel sold	5	17,105
2. Total gallons of aircraft jet fuel used by you as an aircraft jet fuel user	5Q	24,350
3. Total gallons subject to tax <i>(add lines 1 and 2)</i> . Enter on line 1 of return.		41,455

SECTION B. EXEMPTIONS (TOTAL GALLONS)	FROM SCHEDULE	AIRCRAFT JET FUEL GALLONS
1. Aircraft jet fuel exported	7	54,040
2. Aircraft jet fuel sold to the United States Armed Forces	8	17,500
3. Aircraft jet fuel sold tax exempt or used for purposes other than operating a jet aircraft	10A	595
4. Aircraft jet fuel sold to aircraft jet fuel dealers	10B	52,450
5. Aircraft jet fuel sold to aircraft manufacturers	10G	13,750
6. Aircraft jet fuel sold to air common carriers	10K	527,810
7. Total exemptions <i>(add lines 1 through 6)</i>		666,145

INSTRUCTIONS

AIRCRAFT JET FUEL DEALER TAX RETURN

Payments: You can make your payment by paper check, Online ACH Debit (ePay) or by credit card. To use ePay, go to our website at www.boe.ca.gov, click on the eServices tab and log in to make a payment. To pay by credit card, go to our website or call 800-272-9829. Mandatory EFT accounts must pay by EFT or ePay. **Be sure to sign and mail your return.**

GENERAL INFORMATION

Every dealer of aircraft jet fuel will use this tax return to pay the tax imposed on the sale of aircraft jet fuel to an aircraft jet fuel user or on the use of aircraft jet fuel by the dealer as an aircraft jet fuel user. **If you sell ex-tax aircraft jet fuel to another aircraft jet fuel dealer, obtain the aircraft jet fuel dealer account number from the purchaser. If you purchase aircraft jet fuel ex-tax from an aircraft jet fuel dealer, provide the dealer with your aircraft jet fuel account number.**

FILING REQUIREMENTS

If you are required to register as an aircraft jet fuel dealer, you must file an Aircraft Jet Fuel Dealer Return and supporting schedules with the Board of Equalization (BOE) on a monthly basis. The tax return and any remittance owing, which must be made payable to the State Controller, must be filed on or before the last day of the calendar month following the reporting period to which it relates. Paying your tax or filing your tax return after the due date will result in interest and penalty charges. You must file a tax return even if no tax is due for the reporting period. Your tax return is not considered valid unless it is signed and dated in the space provided at the bottom of the first page. **To prepare the tax return, you must first complete the applicable schedules. Please do not send in blank schedules.**

ACCOUNTABILITY

You must report all transactions that you are required to report in Section A and Section B of this tax return on the supporting schedules. The BOE will be comparing the information reported on your schedules with information provided by third parties. We will also be comparing your imports and exports of aircraft jet fuel against imports and exports reported to us by other states.

PREPARATION OF SCHEDULES

There are two types of supporting schedules included with every Aircraft Jet Fuel Dealer Tax Return: a Receipt Schedule and a Disbursement Schedule. For detailed information regarding preparation of schedules, see BOE-810-FTE, *Preparing Motor Vehicle Fuel Schedules and Diesel Fuel Schedules*, available on our website at www.boe.ca.gov/sptaxprog/pdf/boe810fte.pdf. Refer to the section titled "Completion of Schedules" for instructions for completing schedules and information regarding specific schedules.

Preparation of the Tax Computation Worksheet

The Tax Computation Worksheet is provided to assist you in calculating the tax due and completing your return. (This worksheet should be kept with your records. Do not send the worksheet with your return.) When completing the schedules, please remember that tax is due on total gallons sold, including partial gallons; therefore, the BOE suggests your round up or down to the nearest whole gallon to avoid reporting errors. Add the totals from column 11 and each of the schedules for all aircraft jet fuel to determine the total gallons to be included in the worksheet.

A. Taxable Transactions

- Line 1.** Enter the total gallons of taxable aircraft jet fuel sold by adding the totals from column 11 for each disbursement schedule code 5.
- Line 2.** Enter the total gallons of aircraft jet fuel used by you as an aircraft jet fuel user from column 11 for each disbursement schedule code 5Q.
- Line 3.** Enter the total gallons of aircraft jet fuel subject to tax during the reporting period by adding lines 1 and 2. Enter this total on line 1 on the front of the return.

B. Exemptions

- Line 1.** Enter the total gallons of aircraft jet fuel exported by adding column 11 for each disbursement schedule code 7.
- Line 2.** Enter the total gallons of aircraft jet fuel sold tax exempt to the United States Armed Forces by adding column 11 for each disbursement schedule code 8. Only sales to the Armed Forces of the United States for use in ships or aircraft or for use outside this state are tax exempt.
- Line 3.** Enter the total gallons of aircraft jet fuel sold tax exempt or used for purposes other than operating a jet aircraft by adding column 11 for each disbursement schedule code 10A.

- Line 4** Enter the total gallons of aircraft jet fuel sold tax exempt to aircraft jet fuel dealers by adding column 11 for each disbursement schedule code 1OB.
- Line 5** Enter the total gallons of aircraft jet fuel sold tax exempt to aircraft manufacturers by adding column 11 for each disbursement schedule code 1OG.
- Line 6** Enter the total gallons of aircraft jet fuel sold tax exempt to air common carriers by adding column 11 for each disbursement schedule code 1OK.
- Line 7.** Enter the total gallons of aircraft jet fuel sold tax exempt, exported, or used during the reporting period by adding lines 1 through 6 in Section B.

In addition to preparing the schedules above, you are required to report all imports of aircraft jet fuel, including bonded aircraft jet fuel, on schedule code 4 and all instate receipts on schedule code 2. Instate receipts include all gallons of aircraft jet fuel purchased, refined, or produced by you.

PREPARATION OF THE RETURN

Before completing the return, prepare the applicable Receipt Schedules, Disbursement Schedules, and Tax Computation Worksheet, Sections A and B. You must sign, date, and mail your return to the address shown on page 1 of your return, with full payment by the due date. Be sure to make a copy for your records.

- Line 1.** Enter the total gallons on which tax applies from Section A, line 3 of the Tax Computation Worksheet.
- Line 2** This is the current rate of tax for aircraft jet fuel.
- Line 3** Enter the amount of tax due by multiplying line 1 by line 2. You should round tax due to the nearest whole dollar.
- Line 4** If you pay the tax due on line 3 or file your return after the due date shown on the front of this return, you owe a penalty of ten percent (0.10) of the amount of remaining tax due. Multiply the tax due on line 3 by (0.10) and enter here. Returns and payments must be postmarked or received on or before the due date of the return to be considered timely. If the due date falls on a Saturday, Sunday, or state holiday, returns postmarked or received on the next business day will be considered timely. Businesses required to pay aircraft jet fuel tax by electronic funds transfer (EFT) may also be subject to a 10 percent penalty for failure to pay by EFT (payment by check, for example.) However, 10 percent is the maximum penalty applied to late returns and payments.
- Line 5** If you are paying the tax due on line 3 after the date shown on the front of this return, you will owe interest. The interest rate noted on the front of this return applies for each month, or fraction of a month, that your payment is late. For example, if your payment is one month and two weeks overdue, you owe two months' interest. Multiply the tax due on line 3 by the interest rate shown, then multiply the result by the number of months, including any fraction of a month, that has elapsed since the due date and enter here.
- Line 6** Enter the total amount due and payable by adding lines 3, 4, and 5.

Inventory

- Line 1.** Enter ending physical inventory of aircraft jet fuel.

AIRCRAFT JET FUEL SCHEDULE CODES/MODE CODES

Disbursement Schedules

5	Taxable Gallons of Aircraft Jet Fuel Sold	1OA	Aircraft Jet Fuel Sold Tax Exempt or Used for Purposes Other than Operating a Jet Aircraft
5Q	Taxable Gallons of Aircraft Jet Fuel Used		
7	Aircraft Jet Fuel Exported	1OB	Aircraft Jet Fuel Sold to Aircraft Jet Fuel Dealers
8	Aircraft Jet Fuel Sold to the United States Government Tax Exempt	1OG	Aircraft Jet Fuel Sold to Aircraft Manufacturers
		1OK	Aircraft Jet Fuel Sold to Air Common Carriers

Receipt Schedules

2	Instate Receipts
4	Imports of Aircraft Jet Fuel

Mode Codes

B	Barge	PL	Pipeline
CE	Summary Information	R	Rail
GS	Gas Station	RT*	Removal from Terminal
J	Truck	S	Ship (Ocean Marine Vessel)

*RT - Removal from Terminal (other than by truck or rail) for sale or consumption. Aircraft Jet Fuel Dealers should use this code when the disbursement is from a hydrant system at an airport, or when the disbursement is from qualifying truck removals at a secured airport.

To obtain the latest information on any product codes or if you need help completing this form, please call us at 800-400-7115 (TTY: 711), or visit the BOE website at www.boe.ca.gov/sptaxprog/spftdmfuels.htm.

MAKE CHECK OR MONEY ORDER PAYABLE TO THE STATE CONTROLLER.

DISBURSEMENT SCHEDULE

(If additional space is needed, please photocopy the schedule before making entries.)

(a) COMPANY NAME Executive Jet Fuel	(b) ACCOUNT NUMBER MJ-MT 33-100123	(c) SCHEDULE CODE 8	(d) PRODUCT CODE 130	(e) MONTH/YEAR 0811
--	---------------------------------------	------------------------	-------------------------	------------------------

*For detailed information regarding the use and preparation of these schedules, see form BOE-810-FTE, *Instructions for Preparing Motor Fuels Schedules*, available on our website at www.boe.ca.gov/sptaxprog/pdf/boe810fte.pdf. For a list of product codes, see form BOE-810-FTB, *Product Code Table*, available on our website at www.boe.ca.gov/sptaxprog/pdf/boe810ftb.pdf.

(1) CARRIER NAME	(2) CARRIER FEIN	(3) MODE	(4) POINT OF		(5) BUYER'S NAME	(6) BUYER'S FEIN	(7) DOCUMENT DATE	(8) DOCUMENT NUMBER	(9) NET GALLONS	(10) GROSS GALLONS	(11) BILLED GALLONS	(12) TAX RATE	(13) PURCHASE DATE
			ORIGIN (TCN or State/Province)	DESTINATION (TCN or State/Province)									
Fuel In Motion	654654654	J	T55CA6677	SFO	US Air Force	555444666	8/8/11	25773	8,500		8,500		
Fuel In Motion	654654654	J	T55CA6677	SFO	US Air Force	555444666	8/11/11	25786	9,000		9,000		
TOTAL									17,500		17,500		

