Massachusetts Department of Revenue

Form AF-1
Aviation Gasoline Tax Return

This return, along with full payment, must be filed on or before the 20th day of the month for the preceding month.

Name of licensee | License number | Account ID number

Mailing address

City/Town | State | Zip | Phone number | Tax filing period (mm/yy)

Address where records are maintained (if different from above)

City/Town | State | Zip

Fill in if:
○ Distributor ○ Importer ○ Exporter ○ Amended return (see "Amended Return" below) ○ Final return

Inventories and receipts. Use whole dollar method.

1 Opening inventory . . . . . ▸ 1

2 Receipts (from Schedule A) . . . . . ▸ 2

3 Total available gallons. Add lines 1 and 2 3

4 Closing inventory . . . . . ▸ 4

5 Total gallons to be accounted. Subtract line 4 from line 3 5

Distribution and deductions

6 Total nontaxable gallons sold (from Schedule B) . . . . . ▸ 6

7 Taxable gallons sold (from Schedule C) . . . . . ▸ 7

8 Total tax paid gallons . . . . . ▸ 8

9 Gains and losses. If gain, enter as a negative number 9

Tax computation

10 Net taxable gallons. Subtract line 9 from line 7 10

11 Total tax due. Multiply line 10 × _____ per gallon . . . . . ▸ 11

12 Interest . . . . . ▸ 12

13 Penalty for late filing and/or late payment . . . . . ▸ 13

14 Total amount due. Add lines 11 through 13 . . . . . ▸ 14

Amended Return. If you need to change a line item on your return, complete a new return with the corrected information and fill in the "Amended Return" oval. Generally, an amended return must be filed within three years of the date that your original return was filed.

By filling in the amended return oval, you are giving your consent for the Commissioner of Revenue to act upon your amended return after six months from the date of filing. If you choose not to consent, you must do so in writing and attach it to this amended return. If you do not consent, any requested reduction in tax will be deemed denied at the expiration of six months from the date of filing.

If you are disputing an assessment resulting from an audit, or are requesting an abatement of penalties, do not file an amended return. Rather, you must file a Form ABT, Application for Abatement. Visit mass.gov/dor/amend for additional information about filing an amended return, or filing an application for abatement.

STAPLE CHECK HERE

Declaration. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has knowledge.

Authorized signature | Title (owner, etc.) | Date

File this return and payment in full to: **Massachusetts Department of Revenue, PO Box 7012, Boston, MA 02204**. Make check payable to the Commonwealth of Massachusetts.

Name of licensee	License number	Account ID number

Aviation gasoline gross receipts. **Gross receipts:** This is the total amount, exclusive of U.S. and Massachusetts fuel taxes, paid by the purchaser to you as a consideration for a sale of fuel, valued in money or otherwise, including any amounts for which credit is given to a purchaser and any costs of transportation of the fuel to the purchaser.

Aviation gasoline net taxable gallons (from line 10)	Gross receipts

Schedule A. Receipts

Date (mm/dd/yyyy)	**Suppliers** (name and address)	**Point of origin**	**a. Taxable gallons**	**b. Tax-free gallons**
Totals				

Add columns a and b. Enter in line 2

Name of licensee	License number	Account ID number

Schedule B. Free sales

Date (mm/dd/yyyy)	**To whom sold** (name and address)	**Destination**	**Gallons**

Total gallons. Enter in line 6 . . . .

Name of licensee | License number | Account ID number

Schedule C. Taxable gallons sold

Date (mm/dd/yyyy)	**To whom sold** (name and address)	**Destination**	**Gallons**

Total gallons. Enter in line 7 . . . .