



DO NOT SEND

DR 1510 (10/05/21)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0013
Tax.Colorado.gov
(303) 205-8205

Aviation Fuel Sales Tax Return Instructions

(See form on page 2)

List only sales taxes collected for aviation jet fuel sales on this return. RTD (Regional Transportation District), CD (Scientific and Cultural District), RTA (Rural Transportation Authority) and other special district taxes must be reported in the Special District column if sales are made within the boundaries of the districts. Applicable county, city and other local jurisdictional taxes must be reported in the applicable columns.

Amended Return—If you are filing an amended return check the amended return box. The amended return will replace the original return in its entirety and must show **all** tax columns as corrected, not merely the difference(s).

- Line 1** Enter the gross gallons of aviation jet fuel sold or used at the airport listed.
- Line 2** Enter the non-taxed gallons of bonded aviation jet fuel sold at the airport.
- Line 3** Enter the non-taxed gallons of aviation jet fuel sold at the airport for government, religious or charitable purposes, or sold to other licensed dealers for taxable resale.
- 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** Enter the total taxable sales or use of aviation jet fuel for this location in all applicable columns.
- Line 7** For complete district and jurisdictional taxation detail, including the tax rates for each jurisdiction see form DR 1002 at Colorado.gov/tax. When located in more than one special district, add the tax rates together and enter the combined rate in the special district column.

- Line 8** Multiply line 6 by the tax rate listed in line 7 for all applicable columns.
- Line 9** The state service fee is 4% of line 8. If the total taxable sales (line 6-1 for all aviation fuel sales tax sites) is more than one million dollars (\$1,000,000), the state service fee is zero (\$0). If the total state service fee is more than \$1,000 for all sites, complete form DR 0103, to calculate the state service fee. The RTD service fee rate is 3.33% (.0333) for all timely returns. For a complete list of service fee rates for other special districts, cities and counties, see form DR 1002 at Colorado.gov/tax.
- Line 10** If payment and return are filed by the due date, multiply the amount on line 8 by the service fee rate on line 9.
- Line 11** Subtract line 10 from line 8 for net tax due.
- Line 12 Penalty.** If payment and/or return are submitted after the due date, multiply line 11 by 10% (.10), plus 1/2% (0.005) for each additional month, not to exceed 18% (.18).
- Line 13** If payment or return is submitted after the due date, multiply line 11 by applicable interest rate. See FYI General 11 for interest rate information.
- Line 14** Add lines 11, 12, and 13 for total tax due.
- Line 15** Add the total of ALL columns on line 14. Check box if paid by EFT.

Mail To And Make Checks Payable To:
Colorado Department of Revenue
Denver CO 80261-0013



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Aviation Fuel Sales Tax Return

Check box if this is an Amended Return

0025-104

Form with fields: Last Name or Business Name, First Name, Middle Initial, Address, City, State, ZIP, SSN, FEIN, Colorado Account Number (xxxxxxx-xxxx), Period (mm/yy-mm/yy), Due Date (mm/dd/yy)

Form with fields: 1. Gross gallons of aviation jet fuel sold or used, 2. Gallons of bonded aviation jet fuel sold or used but not taxed, 3. Gallons of aviation jet fuel sold or used for government, religious or charitable purposes but not taxed or sold to other licensed dealers for taxable resale, 4. Non taxable sales (Add line 2 and line 3), 5. Net gallons of taxable aviation jet fuel sold or used (Line 1 minus line 4)

Table with columns: State, Special Districts, County, City. Rows include: 6. Total net taxable sales or use of aviation jet fuel, 7. Tax rates, available on DR 1002, 8. Total tax (Multiply line 6 by line 7), 9. Service fee rates, available on DR 1002, 10. Service fee allowed vendor (Line 8 multiplied by rates on line 9), 11. Sales tax due (Line 8 minus line 10), 12. Penalty, 13. Interest, 14. Total each column (Add lines 11, 12 and 13)

15. Amount Owed (Add all columns of line 14) Paid by EFT (355) \$.00

The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.

Signed under penalty of perjury in the 2nd degree.

Signature, Date (MM/DD/YY), Phone Number