



DO NOT SEND

DR 1510 (11/01/24)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0013
Tax.Colorado.gov
(303) 205-8205

Aviation Fuel Sales Tax Return

Instructions (See form on page 3)

List only sales taxes collected for aviation jet fuel sales on this return. 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 site listed.
- Line 2** Enter the non-taxed gallons of bonded aviation jet fuel sold at the site.
- 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 Tax.Colorado.gov
- 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 net taxable sales (line 6) is more than \$100,000 for all sites, complete form DR 0103, to calculate the state service fee addback. 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 Tax.Colorado.gov.
- 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** Special District Sales Tax for the Early Childhood Development district (ECD), Rail District (RD), and the Ambulance District (AD) are reported on the Colorado Special District Aviation Fuel Sales Tax Return, form DR 1521. If the site is located within the boundaries of the ECD, RD or AD, you are required to complete form DR 1521 and report the tax from that form on line 12.
- Line 13** Add all columns in line 11 from page 1, and page 2, and the amount from line 12 for the sales tax due.
- Line 14** Penalty. If payment and/or return are submitted after the due date, multiply line 13 by 10% (.10), plus 1/2% (0.005) for each additional month, not to exceed 18% (.18). The minimum penalty is \$15.
- Line 15** If payment or return is submitted after the due date, multiply line 13 by applicable interest rate. See Tax Topics: Penalties and Interest for interest rate information.
- Line 16** Add lines 13, 14 and 15. Check box if paid electronically.

Mail To And Make Checks Payable To:

Colorado Department of Revenue
Denver CO 80261-0013

For online filing and web messages, visit Colorado.gov/RevenueOnline



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Aviation Fuel Sales Tax Return

• Check box if this is an Amended Return

0025-106

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)	
		-			

1. Gross gallons of aviation jet fuel sold or used	
2. Gallons of untaxed bonded aviation jet fuel sold or used	
3. Gallons of aviation jet fuel sold or used for government, religious or charitable purposes and 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)	(5-4)

Enter county, and/or city names in the applicable columns.	State	RTD/CD	RTA	County/MTS		City/LID	
6. Total net taxable sales or use of aviation jet fuel •	(6-1)	(6-2)	(6-3)	(6-4)	(6-5)		
		00	00	00	00		00
7. Tax rates, available on DR 1002	2.9%						
8. Total tax (Multiply line 6 by line 7)		00	00	00	00		00
9. Service fee rates, available on DR 1002							
10. Service fee allowed vendor (Line 8 multiplied by rates on line 9) •	(10-1)	(10-2)	(10-3)	(10-4)	(10-5)		
		00	00	00	00		00
11. Sales tax due (Line 8 minus line 10) •	(11-1)	(11-2)	(11-3)	(11-4)	(11-5)		
		00	00	00	00		00





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Colorado Account Number (xxxxxxx-xxxx)	Period (mm/yy-mm/yy)	Name
	-	

Special Districts											
	HSD		MDT		MHA		PSI		FPD		
6. Total net taxable sales or use of aviation jet fuel ●	(6-6)	00	(6-7)	00	(6-8)	00	(6-9)	00	(6-0)	00	
7. Tax rates, available on DR 1002											
8. Total tax (Multiply line 6 by line 7)		00		00		00		00		00	
9. Service fee rates, available on DR 1002											
10. Service fee allowed vendor (Line 8 multiplied by rates on line 9) ●	(10-6)	00	(10-7)	00	(10-8)	00	(10-9)	00	(10-0)	00	
11. Sales tax due (Line 8 minus line 10) ●	(11-6)	00	(11-7)	00	(11-8)	00	(11-9)	00	(11-0)	00	
12. Additional Special District Sales Tax from line 12 of the Colorado Special District Aviation Fuel Sales Tax Return, DR 1521.											
13. Sales Tax Due (Add all amounts in line 11 from page 1, page 2, and amount from line 12 of this form)											
14. Penalty											
15. Interest											
16. Amount Owed for this site. Add lines 13, 14, and 15											
Paid Electronically <input type="checkbox"/> (355) \$											
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		