

# MF-011 INSTRUCTIONS: LICENSED GENERAL AVIATION FUEL DEALER OR USER REPORT

## WHO MUST FILE THIS RETURN

All general aviation fuel dealers and users licensed by the Wisconsin Department of Revenue must complete and file this report even if no tax is due.

## DUE DATE

This report is due 20 days after the close of the reporting period. To be timely filed, the report must be received by the department on or before its due date. Reports not timely filed are subject to:

1. A mandatory \$10 late-filing fee.
2. A penalty of 5% of the tax due for each month the tax is unpaid (not exceeding 25% of the tax due).

## FILING METHOD

This form must be filed electronically through *My Tax Account* (MTA).

## AMENDED RETURNS

If filing an amended return, file a true, corrected and complete return, including all previously reported unchanged transactions. **Do not** file a return that only reports the changes.

## COMPLETING THE REPORT

**LINE 2.** Enter the total gallons of general aviation fuel you purchased/acquired during the reporting period.

**LINE 4.** Enter the total taxable gallons of general aviation fuel you sold during the reporting period. This includes sales of general aviation fuel which you placed directly into the supply tanks of aircraft and bulk sales of general aviation fuel to users.

**LINE 5.** Enter the total gallons of general aviation fuel you placed into the supply tanks of your own aircraft from your own Wisconsin storage facilities.

**LINE 6.** Enter your total gallons of nontaxable sales. These gallons must be supported by sales invoices indicating untaxed general aviation fuel sales.

**LINE 7.** Enter nontaxable general aviation fuel used, except general aviation fuel used to power an aircraft.

**LINE 9.** This is the number of gallons remaining in inventory at the end of the reporting period if you have properly accounted for your purchases, sales and use.

**LINE 10.** Enter the actual gallons of general aviation fuel obtained from the physical inventory taken at the close of business on the last day of the reporting period. This is the opening inventory on line 1 of the report you will file for the next reporting period. Also enter date of inventory.

**LINE 14.** Tax due is calculated by multiplying the taxable gallons shown on line 12 by the current general aviation fuel tax rate shown on line 13. Pay this amount by the due date of the return.

## PAYMENT

- Payment by Electronic Funds Transfer (EFT) is mandatory when the total general aviation fuel tax due in the prior calendar year was \$1,000 or more.
- Persons must be registered with the department to make payments by Electronic Funds Transfer (EFT).
- Information about EFT is available at [revenue.wi.gov](http://revenue.wi.gov) or by calling (608) 264-9918.

If you qualify and decide to pay by check, print the payment voucher, make checks payable to: Wisconsin Department of Revenue and mail your payment with the voucher to the mailing address below. Write your general aviation fuel license number on your check or money order. **Note:** If paying by check, print voucher. If you miss printing voucher, it will appear for printing the next day.

## RECORDS

Keep a copy of this report and all records used in preparing the report for a minimum of four years. Keep these records in a place and manner easily accessible for review by department personnel.

## ASSISTANCE

You can access the department's website at [revenue.wi.gov](http://revenue.wi.gov). From this website, you can:

- Access *My Tax Account* (MTA)
- Complete electronic fill-in forms
- Download forms, schedules, instructions, and publications
- View answers to common questions
- Email for assistance

### Physical Address

2135 Rimrock Road  
Madison WI 53713

### Mailing Address

Excise Tax Unit  
Wisconsin Department of Revenue  
PO Box 8900

Phone: (608) 266-6701

Madison WI 53708-8900

Fax: (608) 261-7049

Email: [excise@revenue.wi.gov](mailto:excise@revenue.wi.gov)

## MF-011: Licensed General Aviation Fuel Dealer or User Report

		Period End Date (MM DD YYYY)	
Legal Name		Tax Account Number	
Business Name (DBA)		FEIN / SSN	
Permit/Business Address			
City		State	Zip Code

Cancel my permit effective      /      /       
(MM DD YYYY)

Check if this is an **amended** return

Check if address, name, or entity change

Check if correspondence is included

Inventory Reconciliation	1. Actual measured inventory at beginning of period ( <small>date inventory taken</small> )					1.	
	2. Receipts during period (itemize below) <i>Attach additional sheets if necessary.</i>						
	Name of Supplier	Type of Fuel	Date of Receipt	Invoice #	BOL #	Gallons	
Total gallons received (add gallons in last column and enter on this line)					2.		
3. Total beginning inventory and receipts (add lines 1 and 2) . . . . .					3.		
4. Total taxable sales . . . . .	4.						
5. Total taxable use . . . . .	5.						
6. Total nontaxable sales . . . . .	6.						
7. Total nontaxable use . . . . .	7.						
8. Total disbursements (add lines 4, 5, 6, and 7) . . . . .					8.		
9. Book inventory at close of period (line 3 less line 8) . . . . .					9.		
10. Actual measured inventory at close of period. (Date inventory taken: _____ )					10.		
11. Inventory discrepancy - line 9 less line 10 ( <i>see instructions</i> ) . . . . .					11.		
Tax Computation	12. Total taxable gallons (total of lines 4 and 5 above) . . . . .					12.	
	13. Tax rate per gallon . . . . .					13.	<b>X</b> <b>.06</b>
	14. TAX DUE - multiply line 12 by the tax rate on line 13 . . . . .					14.	

**DECLARATION:** I declare under penalties of law that the above information is true, correct, and complete to the best of my knowledge and belief.

**EFT Payment**  Check this box if you are paying the tax due on line 14 by electronic funds transfer (EFT).

Signature (do not print or type)	Contact Person (Please print clearly)	Telephone Number (      )	Date
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