

MF-015 INSTRUCTIONS - CLAIM FOR GENERAL AVIATION PETROLEUM INSPECTION FEE REFUND

WHO MAY FILE THIS CLAIM

This form may be filed by those who purchase general aviation fuel in Wisconsin from suppliers in excess of one million gallons during a calendar month. The term "supplier" is defined in sec. 168.01(2), Wis. Stats.

The allowance may not be claimed if general aviation fuel is purchased for resale. The refund is paid from the petroleum inspection fee (2¢ per gallon) collected by the department.

FILING METHOD

Form MF-015 can be filed electronically through *My Tax Account* (MTA) or by sending a completed form to the mailing address below.

DUE DATE

Refund claims must be filed within 12 months of the date the general aviation fuel is purchased. For calculation purposes each request is limited to fuel purchased during a single calendar month.

FILING INSTRUCTIONS

7. Enter the requested information for each supplier. Attach additional sheets as needed.
8. Enter the total for line 7 from all sheets.
10. Enter the amount of line 8 minus line 9.
12. Enter amount of line 10 multiplied by line 11.

INVOICES

Attach copies of invoices verifying the fuel purchases itemized on line 7. Do not send original invoices as they will not be returned to you.

PENALTIES

Wisconsin law imposes penalties when an inaccurate refund claim is negligently or fraudulently filed. Persons who knowingly submit or assist in the preparation of a fraudulent claim may be fined not more than \$500 or imprisoned not more than 30 days or both. Altering a purchase date on an invoice to bring it within the 12 month filing period is a fraudulent act.

RECORDS

Keep a copy of your claim and all records used in preparing your claim for at least four years. These records must be kept in a place and manner easily accessible for review by department representatives.

ASSISTANCE

You can access the department's website 24 hours a day, 7 days a week at 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 commonly asked questions
- Email us for assistance

Physical Address

2135 Rimrock Road
Madison WI 53713

Mailing Address

Excise Tax Unit
Wisconsin Department of Revenue
PO Box 8900
Madison WI 53708-8900

Phone: (608) 266-6701

Fax: (608) 261-7049

Email: excise@revenue.wi.gov

MF-015: CLAIM FOR GENERAL AVIATION PETROLEUM INSPECTION FEE REFUND

Period of Claim: _____
(mm ccyy)

Print or type, clearly

Read instructions before completing.

1. Legal Name of Individual, Partnership or Corporation		2. FEIN or SSN (if sole proprietor)	
3. Business Name	Telephone Number () -	Wis. County of Business Location	
4. Mailing Address - Street or PO Box	City	State	Zip Code
5. Type of Organization (<i>check one</i>)		Date Incorporated:	
1. <input type="checkbox"/> Individual	3. <input type="checkbox"/> Wisconsin corporation _____	5. <input type="checkbox"/> Other (<i>describe</i>) _____	
2. <input type="checkbox"/> Partnership	4. <input type="checkbox"/> Out-of-state corporation _____		
6. Do you sell to, trade, or exchange general aviation fuel with any other person or company (including all its various locations)? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please explain:			

COMPUTATION OF GENERAL AVIATION ALLOWANCE

7. Purchases of general aviation fuel during the month covered by this claim (attach additional sheets if necessary)

	Name of Supplier	Type of Fuel	Date Purchased	Invoice Number	Gallons Purchased (enter whole gallons only)
a.					
b.					
c.					
d.					
e.					
f.					
g.					
h.					
i.					

8. TOTAL GALLONS PURCHASED DURING THE MONTH (add gallons on line 7)	8.
9. LESS: Purchase Requirement (only general aviation fuel purchased in excess of one million gallons during a month qualifies for this allowance)	9. (1,000,000)
10. GENERAL AVIATION FUEL GALLONS QUALIFYING FOR THE PETROLEUM INSPECTION FEE ALLOWANCE (line 8 less line 9)	10.
11. ALLOWANCE FACTOR (2¢ per gallon)	11. .02
12. TOTAL REFUND (multiply gallons on line 10 by allowance factor on line 11)	12. \$

THIS IS THE AMOUNT OF YOUR REFUND →

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

Name (<i>print</i>)		Title	
Signature	Contact Person (<i>print clearly</i>)	Telephone Number ()	Date