

Special Notice

Intended audience: Sellers of aviation fuel.

June 16, 2023

Aviation fuel sales reporting for airport funding purposes

What is happening?

Starting July 1, 2023, a new worksheet and new lines codes will be available on the excise tax return for sellers of aviation fuel. These lines codes will be used to report the amount of aviation fuel reported under the local sales/use, petroleum products, hazardous substance, and oil spill prevention/response tax classifications.

Why do I have to report this?

The Federal Aviation Administration (FAA) has requirements for the use of proceeds from taxes on aviation fuel (“Airport Revenue”). The department needs your help to provide accurate information to local jurisdictions for airport funding purposes.

Will I owe more tax?

No. There is no additional tax due. The new line codes are for informational purposes only.

What do I need to do?

For filing periods starting on or after July 1, 2023, you will use the informational line codes on a new worksheet to report the amount of aviation fuel you have collected/submitted or paid tax on. The new line codes are:

- Aviation Fuel Reported for Local City and/or County Sales Tax.
- Aviation Fuel Reported for Local City and/or County Use Tax/Deferred Sales Tax.

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- Aviation Fuel Reported for Petroleum Products Tax.
- Aviation Fuel Reported for Hazardous Substance Tax by Volume.
- Aviation Fuel Reported for Oil Spill Prevention/Response Tax.

Note: The new worksheet and line codes will only be available to sellers of aviation fuel. If you sell aviation fuel and you do not see the new worksheet/line codes, please contact Taxpayer Account Administration at 360-705-6179.

More information

[FAA Policy and Procedures Concerning the Use of Airport Revenue; Proceeds from Taxes on Aviation Fuel](#)

[Washington Action Plan-FAA Policy Concerning Airport Revenue](#)

Questions?

If you have questions or need additional information, please contact the Department of Revenue at 360-705-6179 or email dorlocaltaxteam2@dor.wa.gov

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