



**KENTUCKY SALES AND USE TAX
 MONTHLY AVIATION FUEL TAX CREDIT SCHEDULE
 OF QUALIFIED CERTIFICATED AIR CARRIERS**

Carrier _____ Sales Tax Account No. _____

Address _____ Report for:
 _____ Period Beginning _____
 _____ Period Ending _____

Instructions: Only carriers that have qualified with the Department of Revenue may claim the aviation fuel tax credit. Complete this schedule for each month of each fiscal year period (July 1–June 30). The information provided will document the company’s aviation fuel tax credit claimed, and it will ensure that the tax remitted on the purchase of aviation fuel, including jet fuel, is properly credited to the Kentucky Aviation Economic Development Fund. Mail the completed form to the address below by the return due date for the reporting period indicated above.

Sales and Use Tax Division
 P. O. Box 181, Station 53
 Frankfort, Kentucky 40602-0181

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|----|--|---------------------|
| 1. | Gallons of aviation fuel reported as purchased on line 23 of this month’s sales and use tax return | _____ |
| 2. | Purchase price of aviation fuel included on line 23 of this month’s sales and use tax return | \$ _____ |
| 3. | Gross Kentucky sales and use tax applicable to this month’s aviation fuel purchases (line 2 x .06) | \$ _____ |
| 4. | Compensation (line 3 x .01) (shall not exceed \$1,500) | \$ _____ |
| 5. | Net Kentucky sales and use tax on aviation fuel purchases (line 3 minus line 4) | \$ _____ |
| 6. | Current fiscal year tax on aviation fuel purchases through this month (line 6 from last monthly Form 51A130 plus line 5 above) | \$ _____ |
| 7. | Tax Credit Threshold | \$ <u>1,000,000</u> |
| 8. | Total fiscal year tax credit through this month (Line 6 minus line 7. If line 6 is less than \$1,000,000, then enter 0) | \$ _____ |
| 9. | Aviation Fuel Tax Credit applicable this month (line 8 above minus Line 8 of Form 51A130 for preceding month) | \$ _____ |

I declare, under penalties of perjury, that this schedule has been examined by me and, to the best of my knowledge and belief, it is true, correct and complete.

 Signature Title Date