

# 2026 Aviation Fuel Informational Report - Sales and Use Tax

Issued under the authority of Public Act 167 of 1933 and 94 of 1937, as amended.

**INSTRUCTIONS:** Beginning April 1, 2016 and each calendar quarter thereafter, each taxpayer making retail sales of aviation fuel, and each person storing, using, or consuming aviation fuel for which use tax is due, shall file this informational report. "Aviation fuel" means any gasoline, distillate, benzine, naphtha, benzol, or other volatile and inflammable liquid produced, compounded, and used for propelling aircraft. This report is due on a quarterly schedule. Due date is the last day of the month following the end of the quarter. This informational report does not constitute a tax return, therefore, a Sales, Use and Withholding Taxes Monthly/Quarterly return is required to be filed separately - do not include any remittance of tax with this report. A taxpayer (person) required to file this informational report that fails or refuses to file the report within the time and in the manner specified is liable for a penalty of \$10 per day for each day for each separate failure or refusal up to, but not exceeding, a maximum penalty of \$500 for each separate violation.

Part 1: Business Information			
Taxpayer's Business Name		Business Account Number (FEIN or TR Number)	
Street Address	City	State	ZIP Code
Select the appropriate quarter being reported:			
<input type="checkbox"/> <b>January-March</b> (Due 04/30/2026)		<input type="checkbox"/> <b>April - June</b> (Due 07/31/2026)	
<input type="checkbox"/> <b>July - September</b> (Due 11/02/2026)		<input type="checkbox"/> <b>October - December</b> (Due 02/01/2027)	
Part 2: Sales Tax from Aviation Fuel for the Quarter			
1. Total taxable sales at retail of aviation fuel (enter total from 20c).....			1. _____
2. Total sales tax from aviation fuel sales (enter total from 20e) .....			2. _____
Part 3: Use Tax from Aviation Fuel for the Quarter			
3. Total taxable aviation fuel sold or purchased on which use tax was due (enter total from 30c).....			3. _____
4. Total use tax from aviation fuel sales and purchases (enter total from 30e) .....			4. _____
Part 4: Certification			
<i>I certify under penalty of perjury that I have examined this report and to the best of my knowledge and belief, it is true and correct.</i>			
Name (Printed)		Title	
Email Address		Telephone Number	
Signature			Date

Mail this form to: **Michigan Department of Treasury**  
**PO Box 30427**  
**Lansing, MI 48909**

For questions, call 517-636-6925

<b>Part 5: Aviation Fuel Sales by Location for the Quarter (Sales Tax)</b>				
<b>Airport Name or Code (Column A)</b>	<b>Number of Taxable Gallons Sold at Airport (Column B)</b>	<b>Taxable Sales of Aviation Fuel (Column C)</b>	<b>Factor to Remove Michigan Tax (Column D)</b>	<b>Sales Tax on Sales (Column E)</b>
5.			÷ 17.6667	
6.			÷ 17.6667	
7.			÷ 17.6667	
8.			÷ 17.6667	
9.			÷ 17.6667	
10.			÷ 17.6667	
11.			÷ 17.6667	
12.			÷ 17.6667	
13.			÷ 17.6667	
14.			÷ 17.6667	
15.			÷ 17.6667	
16.			÷ 17.6667	
17.			÷ 17.6667	
18.			÷ 17.6667	
19.			÷ 17.6667	
20.		<b>Total:</b>		<b>Total:</b>
<b>Part 6: Aviation Fuel Purchases/Sales by Location for the Quarter (Use Tax)</b>				
<b>Airport Name or Code (Column A)</b>	<b>Number of Taxable Gallons Purchased or Sold at Airport (Column B)</b>	<b>Purchases/Sales at Airport for Which Use Tax was Due (Column C)</b>	<b>Factor to Remove Michigan Tax (Column D)</b>	<b>Use Tax on Purchases/ Sales (Column E)</b>
21.			÷ 17.6667	
22.			÷ 17.6667	
23.			÷ 17.6667	
24.			÷ 17.6667	
25.			÷ 17.6667	
26.			÷ 17.6667	
27.			÷ 17.6667	
28.			÷ 17.6667	
29.			÷ 17.6667	
30.		<b>Total:</b>		<b>Total:</b>