



SPECIAL NOTICE

CALIFORNIA DEPARTMENT
OF TAX AND FEE
ADMINISTRATION
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1-800-400-7115

CRS:
711

New Reporting Requirement for Sales of Jet Fuel at Airport Locations

Beginning January 1, 2020, if you are a retailer of aviation fuel or jet fuel, you must report your sales of fuel by airport location. The Federal Aviation Administration (FAA) adopted a rule clarification limiting the proceeds from taxes imposed on jet fuel by state and local governments to airport-related expenses. With this new rule in effect, aviation and jet fuel retailers are required to report their sales of jet fuel by airport location.

New Reporting Requirement

If you are a retailer of jet fuel at an airport, you will need to track and report your sales of jet fuel by airport location on a new supplementary form called CDTFA-531-JF, *Aircraft Jet Fuel Retailers – Sales by Airport Location*, for return periods beginning January 1, 2020. When filing your customary fuel retailer's return online, you will be prompted to complete this form automatically. You will report the amounts of jet fuel sold by airport location, including total taxable jet fuel sales and the amount of tax collected. The return will also include a separate line for taxable sales of jet fuel at non-airport locations. Reporting an amount on the new form will not change any other part of your return. You will continue to report your transactions as you currently do and also report them on the new form for jet fuel sales.

Background

On November 7, 2014, the FAA published final amendments to its policy on federal requirements for the use of proceeds from taxes on aviation fuel ([Fed. Reg. 66282, Nov. 7, 2014](#)). Under federal law, generally, airport operators that have accepted federal assistance may use airport revenues only for airport-related purposes. State and local taxes on jet fuel are also subject to these airport revenue use requirements. An airport operator or state government that submits an application for funding under the Federal Airport Improvement Program must provide assurance that revenues from state and local government taxes on aviation fuel will be used for certain aviation-related purposes only, including airport capital and operating costs and state aviation programs.

For More Information

If you have additional questions regarding this notice, you may call our Customer Service Center at 1-800-400-7115 (CRS: 711). Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.