



State Sales, Use, and Aviation Fuel Tax | ST-403

Revised 3/20/2020

File online at MyDORWAY.dor.sc.gov

Taxpayers are required to file and pay their Aviation Fuel Tax Return electronically. File and pay on MyDORWAY.dor.sc.gov, our secure online tax portal. Create a MyDORWAY account or login to get started. If you do not file and pay electronically, you will receive a penalty. This electronic mandate went into effect on January 1, 2020.

This document provides general information about the Aviation Fuel Tax Return.

WHO NEEDS TO FILE

- Aviation fuel retailers

WHEN TO FILE

- **Due date:** The Aviation Fuel Tax Return is due by the 20th day of the month following the period covered by the return. (For example, your January return is due by February 20.)
- **Frequency:** New Aviation Fuel Tax accounts must file returns monthly. Quarterly and annual filing frequencies must be approved.
- You must file an Aviation Fuel Tax Return for each filing period even if you have no tax liability for the period.

WHAT YOU WILL NEED WHEN YOU FILE

You will need the following information for the filing period:

- Your retail license number, Federal Employer ID Number (FEIN), and South Carolina ID (SID)
- Gross proceeds of sales, rentals, and withdrawals for own use
- Gross proceeds of sales, rentals, and withdrawals for own use of aviation gasoline and aviation jet fuel
- Out-of-state purchases subject to tax
- Allowable deductions
- Local tax information
 - All counties/municipalities that your business delivers to
 - The county/municipality where your business is located

TAXPAYER'S DISCOUNT

- A taxpayer's discount may be claimed for timely filing an Aviation Fuel Tax Return when the taxes due on the return are paid in full by the due date. No discount is allowed if the return or payment is received after the due date.
 - If your total tax liability is less than \$100, the discount rate is 3%
 - If your total tax liability is \$100 or more, the discount rate is 2%
- Discounts are not allowed to exceed \$3,100 per taxpayer for all locations during the fiscal year (returns for June through May, which are filed July through June).

QUESTIONS? WE'RE HERE TO HELP

- SalesTax@dor.sc.gov
- 1-844-898-8542
- Find tutorials and instructions for using MyDORWAY at dor.sc.gov/MyDORWAY.

Learn more about Aviation Fuel Tax at dor.sc.gov/tax/aviation.