



Ohio Administrative Code

Rule 5703-11-05 Required information for aviation fuel dealers.

Effective: November 30, 2023

(A) Pursuant to section 5735.024 of the Revised Code, each monthly aviation fuel dealer report filed with the tax commissioner will contain the following information:

- (1) The seller's name and address;
- (2) The seller's tax identification number (FEIN/SSN) and Ohio motor fuel/aviation fuel account number;
- (3) The purchaser's name;
- (4) The purchaser's tax identification number (FEIN/SSN);
- (5) The city and state of origin of the aviation fuel;
- (6) The destination of the fuel by street address, city, state and zip code;
- (7) The type of fuel;
- (8) The total gallons sold to airports in Ohio;
- (9) The number of gallons of fuel sold by product type; and
- (10) The number of gallons on which sales tax was not charged.

(B) This rule applies to all aviation fuel reported on or after January 1, 2018.
