



AIRCRAFT SALES AND USE TAX RETURN

REGISTRATION NUMBER
N- _____
FOR OFFICIAL USE ONLY

READ INSTRUCTIONS ON REVERSE SIDE BEFORE COMPLETING THIS RETURN

Type or print all information in blue or black ink.

A. (1) Aircraft was purchased on: (Month/Day/Year)

(2) Aircraft Description

AIRCRAFT	REGISTRATION NO.	MANUFACTURER	YEAR	MODEL	SERIAL NUMBER
PURCHASED	N-				
TRADED	N-				

B. PURCHASER **SELLER**

NAME	NAME
ADDRESS	ADDRESS
CITY STATE	CITY STATE
COUNTY ZIP CODE	COUNTY ZIP CODE

C. **Purchaser is claiming exemption status number:** _____ **from "C" on reverse side.**

D. **Paid tax to dealer. Dealer's Sales Tax License Number:** _____

E. TAX CALCULATION

1. Purchase Price (1) <small>(Attach original purchase agreement, not the FAA Bill of Sale)</small>			
2. Trade-in Amount. (2)			
3. Taxable Amount (Line 1 minus Line 2) (3)			
4. Tax [Multiply Line 3 by the 6 percent (0.06) (4) or 7 percent (0.07) tax rate] (See "B" on reverse.)			
5. Less Tax Credit (5)			
6. Tax Due Commonwealth (Line 4 minus Line 5) (6)			
7. Interest Amount (7)			
8. Penalty Amount. (8)			
9. TOTAL DUE COMMONWEALTH (Lines 6 + 7 + 8) (9)			

F. CERTIFICATION MUST BE SIGNED BY BOTH PURCHASER AND SELLER

We certify the information on this form is true and correct to the best of our knowledge.

PURCHASER		SELLER	
Signature	Date	Signature	Date
Print Name	Telephone Number ()	Print Name	Telephone Number ()

NOTE: Pennsylvania law requires that this form be completed in its entirety.

- ATTACH CHECK OR MONEY ORDER HERE -

INSTRUCTIONS FOR COMPLETING TAX RETURN

All aircraft transfers are subject to sales and use tax unless qualified for exemption as listed below. The due date of this return is the last day of the month following the month in which the aircraft was purchased.

A. PURCHASE DATE:

1. Enter date aircraft was purchased.
2. Describe aircraft purchased and traded by completing all boxes.

B. PURCHASER AND SELLER IDENTIFICATION:

1. Enter name and complete address of purchaser. If the address of the purchaser is in Philadelphia or Allegheny County, or if the aircraft is used in Philadelphia or Allegheny County, then the 7 percent tax rate (0.07) must be applied.
2. Enter name and complete address of seller.

C. EXEMPTION STATUS:

When claiming an exemption in lieu of tax on the front of this tax return, place a check mark in the box and enter the number of the exemption you are claiming as listed below. Also place a check mark in the box that precedes the exemption number statement best describing the exemption that you are claiming. Complete all appropriate spaces.

1. Aircraft will be sold, rented or leased in the ordinary course of the purchaser's business under Pennsylvania sales and use tax license number _____. If leased, attach copy of lease agreement. If purchase price is less than fair market value, attach copy of original bill of sale.
2. Aircraft will be used directly by purchaser in rendering scheduled or charter service as a common carrier and has on file with the Department of Transportation an FAA air carrier operating certificate. Please attach a copy of your certificate.
Certificate Number: _____
3. Aircraft will be used in rendering flight instructions or the hauling of freight by contract. Use tax will be remitted by purchaser on the fair rental value under Pennsylvania sales and use tax license number _____.
4. Aircraft transferred between parties as a gift without consideration. However, if an encumbrance or other obligation is assumed in connection with the transfer, sales tax is due. Did transfer assume encumbrance? ___ Yes ___ No
If yes, the amount was \$ _____. Insert this amount on Line 1, Block E on front of return.
5. Aircraft was brought into Pennsylvania by a nonresident in connection with the establishment of a permanent place of business or residence on (date) _____.
Date business or residence established _____.
6. Aircraft was brought into Pennsylvania by a nonresident: (a) for temporary use not to exceed seven days; or (b) while a vacationer or tourist.
7. Other (explain in detail)

D. TAX PAID TO DEALER:

Place a check mark in the box on front of the return if tax was paid to a dealer. Attach a receipt, settlement statement or other evidence of payment of the tax. Enter the dealer's sales tax license number.

E. TAX CALCULATION:

- Line 1 - **Purchase Price** Enter total price paid. Please attach a copy of the bill of sale.
- Line 2 - **Trade-in Amount** Enter the amount allowed as a trade-in.
- Line 3 - **Taxable Amount** Subtract the trade-in amount from the purchase price (Line 1 minus Line 2).
- Line 4 - **Sales Tax Due** Multiply Line 3 by 6 percent (0.06) or 7 percent (0.07). See "B" above.
- Line 5 - **Tax Credit** Enter the amount paid to another state. Attach a receipt, settlement statement or other evidence of payment of the tax.
- Line 6 - **Net Sales Tax Due** (Line 4 minus Line 5).
- Line 7 - **Interest Amount** Interest on late payments is calculated daily at a rate announced annually by the PA Department of Revenue from the due date until the date paid. Interest is calculated by multiplying the late-paid or unpaid tax by days delinquent by daily interest rate. The daily interest rate is the annual interest rate divided by the number of days in the year. Please contact the nearest Revenue district office for interest rates.
- Line 8 - **Penalty Amount** Calculate and enter penalties at the rate of 5 percent (0.05) of the total tax due (Line 6) for each month or fraction of a month that the return is delinquent. The maximum penalty is 25 percent (0.25) of the tax due, but in no case shall the penalty be less than \$2.
- Line 9 - **Total Due Commonwealth** Enter the total of Lines 6, 7 and 8.

- F. CERTIFICATION AND PAYMENT INSTRUCTIONS:** The purchaser and seller must sign and date this tax return. Make check or money order payable to the PA Department of Revenue. Mail payment and tax return to: PA Department of Revenue, Bureau of Enforcement Planning, Analysis and Discovery, PO BOX 281221, Harrisburg, PA 17128-1221.

If you have any questions, please call 717-772-2960.