

**REV-832**

BUREAU OF DESK REVIEW AND ANALYSIS  
PO BOX 280709  
HARRISBURG PA 17128-0709

**AIRCRAFT SALES  
AND USE TAX RETURN**

**OFFICIAL USE ONLY**

Registration Number  
N-

Type or print all information in blue or black ink. See instructions on last page.

**SECTION I PURCHASE INFORMATION**

Purchaser Name

Purchaser Mailing Address

City	County	State	ZIP Code
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Seller Name

Seller Mailing Address

City	County	State	ZIP Code
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<input type="checkbox"/> Purchaser is claiming exemption status Exemption Status Number: _____	<input type="checkbox"/> Tax Paid to Dealer Dealer Sales Tax License Number: _____	Aircraft Purchase Date
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Determining exemption status:

- 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 purchaser has an FAA air carrier operating certificate on file with the U.S. Department of Transportation. 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
- 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 for temporary use not to exceed seven days or while a vacationer or tourist.
- 7. Other (explain in detail)

**AIRCRAFT DESCRIPTION**

AIRCRAFT	REGISTRATION NUMBER	YEAR	MANUFACTURER	MODEL	SERIAL NUMBER
PURCHASED					
TRADED					

PENNSYLVANIA LAW REQUIRES THIS FORM TO BE COMPLETED IN ITS ENTIRETY

**SECTION II TAX CALCULATION**

- 1. Purchase Price (attach original purchase agreement, not the FAA bill of sale) . 1. \_\_\_\_\_
- 2. Trade in amount ..... 2. \_\_\_\_\_
- 3. Taxable Amount (Line 1 minus Line 2) ..... 3. \_\_\_\_\_
- 4. Tax (Multiply Line 3 by the appropriate sales tax rate - See instructions.) ..... 4. \_\_\_\_\_
- 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. \_\_\_\_\_

**SECTION II CERTIFICATION**

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

Purchaser Print Name	Purchaser Signature	Phone Number	Date
Seller Print Name	Seller Signature	Phone Number	Date

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# Instructions for Form REV-832

## Aircraft Sales and Use Tax Return

REV-832 IN (DR) 06-23

### GENERAL INFORMATION

All aircraft transfers – except transfers of helicopters and similar rotorcraft after Oct. 9, 2009 – are subject to sales and use tax unless qualified for exemption as detailed below. This return is due the last day of the month following the month in which the aircraft was purchased.

### LINE INSTRUCTIONS

#### SECTION I

#### PURCHASER AND SELLER IDENTIFICATION

Enter the name and complete address of purchaser, along with the date of purchase. If the address of the purchaser is in Pennsylvania, or if the aircraft is used in Pennsylvania after purchase, the 6 percent (0.06) tax rate applies. The 7 percent (0.07) tax rate applies to Allegheny County addresses or use and the 8 percent (0.08) tax rate applies to Philadelphia County addresses or use.

#### EXEMPTION STATUS

When claiming an exemption, place a check mark in the box beside the applicable exemption reason. Complete all appropriate spaces.

#### TAX PAID TO DEALER

Place a check mark in the box if tax was paid to a dealer. Enter the dealer's Sales Tax license number. Attach a sales receipt, settlement statement, or other proof of tax paid.

#### PURCHASE INFORMATION

Describe aircraft purchased and traded by completing all boxes.

#### SECTION II

#### TAX CALCULATION

#### LINE 1

#### PURCHASE PRICE

Enter the total price paid. A copy of the bill of sale must be included.

#### 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), 7 percent (0.07) or 8 percent (0.08). See PURCHASER AND SELLER IDENTIFICATION to determine tax rate.

#### LINE 5

#### TAX CREDIT

Enter the amount of tax paid to another state. Attach a sales receipt, settlement statement, or other proof of tax paid.

#### 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. Interest rates can be found on the Department's website at [www.revenue.pa.gov](http://www.revenue.pa.gov) and searching for REV-1611 or by using the Penalty & Interest Calculator at [mypath.pa.gov](http://mypath.pa.gov).

#### LINE 8

#### PENALTY AMOUNT

Calculate and enter penalties at the rate of 5 percent of the total tax due (Line 6) for each month or fraction of a month the return is delinquent. The maximum penalty is 25 percent of the tax due, and the minimum penalty is \$2.

#### LINE 9

#### TOTAL DUE COMMONWEALTH

Enter the total of Lines 6, 7 and 8.

### SECTION III

#### CERTIFICATION

The purchaser and seller must both sign and date this tax return. If payment is due, the payment should be made at **mypath.pa.gov**. Select the File a Use Tax Return link, located in the Returns panel. This return, along with a copy of the bill of sale, must be attached when filing the Use Tax return.

If no payment is being made, this tax return, along with a copy of the bill of sale, must be remitted to **RA-RV-BDRA-VCI-SUT@pa.gov** or mailed to the address at the top of the REV-832 tax return.

If you have any questions, please contact us by phone at 717-214-7287 or via email to the email address listed above.