

Current Internal Revenue Code, SEC. 4282. TRANSPORTATION BY AIR FOR OTHER MEMBERS OF AFFILIATED GROUP.

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4282(a) GENERAL RULE.— Under regulations prescribed by the Secretary, if—

4282(a)(1) one member of an affiliated group is the owner or lessee of an aircraft, and

4282(a)(2) such aircraft is not available for hire by persons who are not members of such group,

no tax shall be imposed under [section 4261](#) or [4271](#) upon any payment received by one member of the affiliated group from another member of such group for services furnished to such other member in connection with the use of such aircraft.

4282(b) AVAILABILITY FOR HIRE.— For purposes of subsection (a), the determination of whether an aircraft is available for hire by persons who are not members of an affiliated group shall be made on a flight-by-flight basis.

4282(c) AFFILIATED GROUP.— For purposes of subsection (a), the term “affiliated group” has the meaning assigned to such term by [section 1504\(a\)](#), except that all corporations shall be treated as includible corporations (without any exclusion under [section 1504\(b\)](#)).