



Florida Department of Revenue
Tax Information Publication

TIP

No: 13A01-11

Date Issued:
August 20, 2013

**New Tax Return – Form DR-15AIR
For Reporting Sales and Use Tax on Certain Aircraft Purchases**

Form DR-15AIR, *Sales and Use Tax Return for Aircraft*, should be used to report sales and use tax on purchases of aircraft when the purchaser does not pay Florida's sales tax to the seller. The state 6% "use" tax, plus any discretionary sales surtax, must be paid on aircraft used or stored in Florida when:

- The aircraft is purchased from a person who is not a registered aircraft dealer and the sale or delivery of the aircraft occurs in Florida;
- The aircraft is purchased in another state, territory of the United States, or District of Columbia and is brought into Florida within six months of the purchase date; or
- The aircraft is purchased in a foreign country and is brought into Florida at any time.

The ***Sales and Use Tax Return for Aircraft*** (DR-15AIR) replaces the ***Ownership Declaration and Sales and Use Tax Report on Aircraft*** (DR-42A). The DR-15AIR is posted on the Department's website.

Florida use tax is due when the aircraft is brought into Florida for use or storage. Tax returns and tax payments are due on the 1st day (and are late after the 20th day), of the month following the month that:

- The aircraft was purchased in Florida;
- The aircraft was delivered to a Florida location; or
- The aircraft enters Florida for use or storage.

If the 20th falls on a Saturday, Sunday, or state or federal holiday, your tax return and your check or money order must be postmarked or hand-delivered on the first business day following the 20th.

Registered sales and use tax dealers will continue to file and pay Florida's six percent (6%) sales and use tax, plus any discretionary sales surtax on their DR-15 or DR-15EZ sales and use tax return.

References: Section 212.05, Florida Statutes, Rules 12A-1.007 and 12A-1.097, Florida Administrative Code

For More Information

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at www.myflorida.com/dor or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.



Sales and Use Tax Return for Aircraft

DR-15AIR
N. 08/13
Rule 12A-1.097
Florida Administrative Code

Use this form to report Florida's sales and use tax on the purchase of an aircraft when Florida sales tax was not paid to the seller. Mail your completed return and tax payment by check or money order to:

Florida Department of Revenue
Compliance Campaigns
P.O. Box 6417
Tallahassee, FL 32314-6417

Name of Purchaser _____

Address _____

Aircraft Make _____ Model _____ Year _____

Aircraft Serial Number _____

Federal Aviation Administration (FAA) Registration Number ("N" number) _____

The aircraft is presently located in _____ (County), Florida.

[] This aircraft was purchased in Florida and delivery of the aircraft was received in _____ (County), Florida, on _____ (Date).

[] This aircraft was purchased in another state, territory of the United States, or the District of Columbia and entered Florida on _____ (Date) for use in Florida for a total of more than 20 days during the 6-month period after the date of purchase.

[] This aircraft was purchased outside the United States and entered Florida on _____ (Date) for use in Florida for a total of more than 20 days during the 6-month period after the date of purchase.

Table with 2 columns: Description and Amount. Rows include Total purchase price, Less: trade-in, Net purchase price, Florida use tax due at 6%, County discretionary sales surtax, Penalty, Interest, Sub-total, Less credit for tax paid in another state, and Amount Due.

*Attach a copy of the Bill of Sale issued by the seller (not the FAA Bill of Sale) that lists the purchase price of the aircraft and the amount of sales tax paid.

Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.

Signature of Purchaser

Date

Signature of Preparer

Date

Telephone Number

Telephone Number

Florida Use Tax

Use tax is a component of Florida's sales and use tax law. The "use" part of Florida's sales and use tax provides uniform taxation of items. Florida's six percent (6%) use tax, plus any applicable discretionary sales surtax, is due on aircraft used or stored in Florida when:

- The aircraft is purchased from a person who is not a registered aircraft dealer and the sale or delivery of the aircraft occurs in Florida;
- The aircraft is purchased in another state, territory of the United States, or District of Columbia and is brought into Florida within six months of the purchase date; or
- The aircraft is purchased in a foreign country and is brought into Florida at any time.

A credit for taxes paid in another state, territory of the United States, or the District of Columbia is allowed against Florida use tax due. No credit is allowed for taxes paid to another country. Example: If you buy an aircraft in a state that has a sales tax rate of four percent, an additional two percent tax, plus discretionary sales surtax, is due when you bring the aircraft into Florida within six months of the date of purchase for use or storage in Florida.

Discretionary Sales Surtax:

Most counties impose a local option discretionary sales surtax that is due on taxable transactions when delivery or use occurs in a county that imposes a surtax. The surtax to be paid on an airplane purchase is the surtax rate imposed by the county where the airplane is used or stored. Discretionary sales surtax applies to the first \$5,000 of the purchase price. Current discretionary sales surtax rates for all counties are listed on Form DR-15DSS, Discretionary Sales Surtax Information, posted online: www.myflorida.com/dor

Exemption:

A nonresident of Florida is exempt from Florida use tax when his or her aircraft enters and remains in Florida for 20 days or less during the six-month period after the purchase date. See Tax Information Publication 10A01-11R issued July 16, 2010.

Trade-In Allowance:

You deduct a trade-in allowance from the purchase price of the aircraft to compute the amount subject to tax when, in one single transaction, you traded an aircraft, boat, mobile home, or motor vehicle with the individual who sold you the aircraft.

When is the Tax Due?

Section 212.06(1), Florida Statutes (F.S.), provides that Florida use tax is due when the aircraft is imported into Florida for use or storage. Tax returns and tax payments are due the 1st day, and are late after the 20th day, of the month following the month that:

- The aircraft was purchased in Florida;
- The aircraft was delivered to a Florida location; or
- The aircraft enters Florida for use or storage.

If the 20th falls on a Saturday, Sunday, or state or federal holiday, your tax return and your check or money order must be postmarked or hand-delivered on the first business day following the 20th.

Penalties:

For late returns and payments, the penalty is either:

- A minimum of \$50 if 10% of the amount due is less than \$50; or
- 10% of the amount due.

There are specific penalties imposed for fraud, fraudulent claim of exemption, failure to pay, or an attempt to evade or defeat the sales and use tax. See sections 212.12, 212.085, and 213.29, F.S.

Interest:

If your payment is late, you owe interest on the Amount Due. Florida law provides a floating rate of interest for late payments of taxes and fees due, including discretionary sales surtax. Interest rates, including daily rates, are published in Tax Information Publications that are updated semiannually on January 1 and July 1 each year and posted online at www.myflorida.com/dor.

Contact Us

Information, forms, and tutorials are available on our Internet site: www.myflorida.com/dor

To speak with a Department representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.

To find a **taxpayer service center** near you, go to: www.myflorida.com/dor/contact.html

For a written reply to tax questions, write to:

Taxpayer Services – MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Subscribe to our tax publications to receive due date reminders or an e-mail when we post:

- Tax Information Publications (TIPs).
- Facts on Tax, a quarterly publication.
- Proposed rules, notices of rule development workshops, and more.

Go to: www.myflorida.com/dor/list/