



## Adding Aircraft Tax Lines to your Sales and Use Tax Account

Starting July 1, 2015, you must report taxes on the sale or purchase of an aircraft (including leases and rentals) on a new tax line of your sales and use tax return.

This is not a new tax. But a recent law change requires the Minnesota Department of Revenue to deposit sales and use taxes collected on aircraft registration into the State Airports Fund. (Minnesota Statutes 297A.82, subd. 4a).

### How to add the new tax lines

1. Click the “e-Services Login for Businesses” icon located at the top of our website [www.revenue.state.mn.us](http://www.revenue.state.mn.us).
2. Click the “Help” link in the Menu box.
3. Click “Sales and Use Tax” to expand the section contents.
4. Click “Adding Local Tax and Other Taxes to a Sales and Use Tax Account” for instructions to add the tax lines.
5. Login to your Minnesota e-Services account and follow the instructions to add the taxlines “Aircraft Sales” and “Aircraft Use.”

### Need a Minnesota tax ID number or sales and use tax account?

You may register for a Minnesota tax ID number or sales and use tax account:

- Online – [www.revenue.state.mn.us](http://www.revenue.state.mn.us)
- By phone – 651-282-5225 or 1-800-657-3605

### Returns filed after July 1, 2015

Starting July 1, 2015, you will report:

- sales tax collected on any sale, lease, or rental of aircraft on the “Aircraft Sales” tax line,
- use tax accrued on the purchase, lease, or rental of an aircraft on the “Aircraft Use” tax line, and
- any local sales or use taxes on the appropriate local tax line.

You will no longer use the “General Rate Sales Tax” or “Use Tax Purchases” tax lines to report sales or use tax on aircraft.

Note: If you are an annual filer, report any sales or use tax on aircraft for the entire year (January 1, 2015 – December 31, 2015) on the new aircraft tax lines.

### For more information on recent changes:

1. Go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us).
2. Type “aircraft owners” in the search box.
3. Click “General Information for Aircraft Owners.”

### Questions?

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