



AIRCRAFT REGISTRATION APPLICATION and SALES/USE TAX RETURN

Please read Data Privacy Notice on page 2 before filling out this form

Section 1 (Aircraft Registration Information)

N- \_\_\_\_\_ Year \_\_\_\_\_ Make \_\_\_\_\_ Model \_\_\_\_\_ Serial No. \_\_\_\_\_

Homebuilt? [ ] Yes [ ] No If Yes, approximate cost to build (Price should include cost of kit, prop, and engine) \$ \_\_\_\_\_

Owner Name: \_\_\_\_\_ E-Mail Address: \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Phone Numbers: Home (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_ Business (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

Where is aircraft based? \_\_\_\_\_ Date purchased: \_\_\_\_\_ Date of aircraft's entry into Minnesota: \_\_\_\_\_

Aircraft Use: [ ] Personal [ ] Business [ ] Flying Club [ ] Agriculture [ ] Instruction [ ] Air Taxi [ ] Rental [ ] Air Ambulance

Seller's Name and Address \_\_\_\_\_

First registration is due as soon as the aircraft first uses Minnesota airspace or airports; a penalty of \$2.50 will be charged for the first calendar month if the registration payment is over 20 days late. An additional penalty of 5% of the annual registration will be charged for each month thereafter until the tax is paid. Do not send payment for registration with this form. You will be billed based on information provided on this application form.

Section 2 (Complete this section ONLY if filing for unairworthy registration)

If your aircraft is unairworthy, it must be registered, but may be listed as "nonuse" with no aircraft registration tax due.

Conditions which make this aircraft unairworthy: \_\_\_\_\_

Date of last annual inspection or last condition inspection: \_\_\_\_\_

Section 3 (Aircraft Sales/Use Tax – Read ALL instructions on back of this form before completing this section)

MN Tax ID: \_\_\_\_\_ Federal Tax ID \_\_\_\_\_
(MN Business, Corporation or Org.) (Use Fed Tax ID if MN Tax ID not available)

If you are claiming exemption from use tax, fill in exemption reason and attach required documentation \_\_\_\_\_

Exempt charitable, religious, or educational Organization. Fill in ES# or type of group..... \_\_\_\_\_

1 Amount paid for aircraft or parts (see instructions if purchased from a private party or are building the aircraft)..... 1 \_\_\_\_\_

2 Minnesota use tax (multiply line 1 by 6.875% [.06875])..... 2 \_\_\_\_\_

3 Local use tax (if aircraft is hangared or stored in an area with local sales or use tax, circle the appropriate local tax and multiply line 1 by the percentage shown for taxes circled)..... 3 \_\_\_\_\_

For help determining your state and local sales and use tax use the sales tax rate calculator:

http://www.revenue.state.mn.us/businesses/sut/pages/SalesTaxCalculator.aspx

County Tax (circle county if applicable) City Tax (circle city if applicable)

Table with 2 columns: County Tax (circle county if applicable) and City Tax (circle city if applicable). Rows include various counties and cities with their respective tax rates.

4 Add lines 2 and 3 ..... 4 \_\_\_\_\_

5 Credit for sales tax paid to another state (see instructions). Attach copy of receipt. If no sales tax was paid, fill in zero 5 \_\_\_\_\_

6 Subtract line 5 from line 4. Amount of USE TAX DUE (PAY THIS AMOUNT WHEN YOU SUBMIT THIS FORM)..... 6 \_\_\_\_\_

Before you can register your aircraft with the Minnesota Department of Transportation, you must furnish proof that the correct sales or use tax has been paid or that your purchase is exempt. This may be done by completing this section and submitting it along with any applicable Use Tax payment to the Minnesota Department of Transportation's Office of Aeronautics.

I declare that the information in this application is true and correct to the best of my knowledge and belief. I am duly authorized to sign this certificate.

Date: \_\_\_\_\_ Signature Here X \_\_\_\_\_

Mail this completed form with supporting documents and payment for any Use Tax Due (Section 3, Line 6) to:

## Instructions for Aircraft Registration Application and Sales/Use Tax Return

### General

#### Data Privacy Notice:

Under the Minnesota Government Data Practices Act, Minnesota Statutes, Chapter 13, the information requested in Sections 1 and 2 of this form are public, and the information requested in Section 3 is private. The information requested is necessary so that you can properly register your aircraft and pay any required tax in compliance with Minnesota law including Minnesota Statutes Sections 297A.82, 360.018 and 360.511-360.67. With regard to the Aircraft Use Tax, the Minnesota Department of Transportation is acting as an agent of the Minnesota Department of Revenue.

The private information you provide on this form may not be given to others without your consent except to the Internal Revenue Service (IRS), other state agencies or other states that guarantee the same privacy. You are not required to furnish the private information asked for on this form, but without it, the Dept. of Revenue and/or the Dept. of Transportation may not be able to properly process and credit you with your tax payment.

**Completion of Signature and Date** at the bottom of this form is required (registration cannot be processed without it).

**Information and assistance:** If you have any questions about aircraft registration, insurance, or sales and use tax, call the Department of Transportation at **651-234-7201** or **1-800-657-3922**. Minnesota Relay (**TTY**) **711**

### Aircraft Registration (Sections 1 and 2)

Section 1 must be filled out as completely as possible, even if filing for unairworthy exemption under Section 2. Section 2 should be filled out only if applying for an unairworthy exemption. The information contained in section 1 and 2 will be used to determine what your registration tax (if any) is and then you will be billed for the applicable amount.

### Sales/Use Tax Return (Section 3)

**Before you can register your aircraft with the Minnesota Department of Transportation, you must furnish proof that the correct sales or use tax has been paid or that your purchase is exempt. This may be done by completing Section 3 and submitting the entire form along with applicable Use Tax payment due shown on line 6 to the Minnesota Department of Transportation's Office of Aeronautics.**

**Private Party Transactions:** If you bought the aircraft from a private party (not a dealer), attach proof of the sales price such as a bill of sale, sales agreement or notarized signed receipt.

**Home-built Aircraft:** If you buy a kit or parts to build your aircraft and the seller does not charge sales tax, you owe use tax. Put the cost of the kit or parts on line 1 of section 3.

**Sales or Use Tax paid to another state:** If you paid sales or use tax to another state, fill in the amount of tax up to 6.875% on line 5. Attach a copy of the receipt showing the tax paid to another state.

### Sales and Use Tax Exemptions

**Resale:** To qualify, the aircraft may only be used for demonstration purposes. You must show you are a licensed Minnesota aircraft dealer or otherwise in the business of selling aircraft. Attach a copy of your Minnesota dealer's license; if you do not have one, attach a description of your business. **Fill in your Minnesota Tax ID number on page 1 of this form.**

**Lease:** Attach a copy of all executed leases. If no formal lease agreement exists, you must attach a description of the leasing or rental activity. Include a statement describing the owner's use of the aircraft. If the aircraft is owned by a nonprofit incorporated flying club or association, attach a copy of the club's charter and bylaws. **Fill in your Minnesota Tax ID number on page 1 of this form.**

**Nonresident:** Attach a copy of the registration from the state where the aircraft was previously registered. If tax was due, include a copy of your cancelled check or other document showing that sales or use tax was paid.

**Even trade (aircraft for aircraft):** Attach a copy of the invoice or sale agreement showing that the transaction was an even trade conducted by a third-party who is a licensed dealer. Include the federal registration numbers for both aircraft (N-numbers).

**Agricultural plane:** Aircraft is used directly and principally for spraying and dusting agricultural crops.

**Inheritance:** Attach document to show you are the legal beneficiary.

**Tax Paid to Seller:** Attach copy of invoice showing sales tax paid.  
**Transferred to corporation or partnership:** The aircraft was previously registered and taxed in Minnesota and is being transferred to a partnership in exchange for an interest in the partnership, or to a corporation in exchange for at least 80 percent of the stock of the corporation. Attach documentation showing it is a transfer under Section 351 or 721 of the Internal Revenue Code. Examples are partnership agreements, member control agreements, or statements showing shareholders and their ownership percentages.

**Federal Government:** Owned and/or operated by the federal government

**School:** District, the University of Minnesota, state universities, community colleges, technical colleges, state academies, or the Minnesota Center for Arts Education.

**Hospital or nursing home:** A hospital or nursing home owned and operated by a political subdivision of the state.

**Charitable organization:** Issued an exempt status (ES) number. **Fill in your ES number on page 1 of this form.**

**Exempt religious or educational organization:** Fill in the type of organization on page 1 of this form.

**Other:** If an exemption applies that is not listed, attached a detailed description of the exemption and include copies of supporting documents.

