

MnDOT Office of Aeronautics

AIRCRAFT REGISTRATION APPLICATION and SALES/USE TAX RETURN

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

N-		_ Year_		Make _		Mode	el			_ Se	rial No		
Но	mebuilt?	Yes	No	If Yes, a	approximate	cost to build (Price	should i	include	cost of k	it, prop	, and engir	ne) <u></u>	3
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Mail this completed form with supporting documents and payment for any Use Tax Due (Section 3, Line 6) to:

Phone: 651/234-7201

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.