

## PROOF OF SALES/USE TAX PAID FOR AIRCRAFT LEASE

It is time to renew your annual registration. In order to complete this process Minnesota law requires proof of sales tax paid on the lease or rental of your aircraft. See Minnesota Statute 297A.82.

- Fill out this form for each aircraft being registered and attach proof of sales or use tax paid. Indicate below what proof you are providing.
  - If you have questions about printing out your returns and payment history please contact the Minnesota Department of Revenue. They can be reached at 651-296-6181 or 1-800-657-3777.
- If sales or use tax has been paid but you do not have required documentation to show that the sales tax is being collected and paid, contact the Aircraft Registration Unit at 651-234-7201 or [arforms.dot@state.mn.us](mailto:arforms.dot@state.mn.us) for further instructions.
- If neither sales tax nor use tax has been paid on the lease of the aircraft contact the Minnesota Department of Revenue at 651-556-6836 or fill out the Explanation of Sales or Use Tax That Was Not Previously Paid (on the reverse side).

AIRCRAFT AND LESSEE/LESSOR INFORMATION			
N Number:	Lessor   Lessee <i>(Please circle the one that applies)</i>		
LESSEE/LESSOR INFORMATION			
Name:			
Street address:			
City:	State:	ZIP Code:	Phone:
IF YOU ARE THE LESSEE, WHO IS THE LESSOR OF THE AIRCRAFT?			
Name:			
Street address:			
City:	State:	ZIP Code:	Phone:
PROOF OF SALES OR USE TAX PAID CHECK BELOW ALL THE DOCUMENTATION YOU ARE PROVIDING (COPIES ONLY—THEY WILL NOT BE RETURNED):			
<u>Lessors only:</u> <input type="checkbox"/> e-services return and payment confirmation sheet to show you ( <i>lessor</i> ) reported sales tax on the "Aircraft Sales" tax line (along with any applicable local sales tax lines) <i>and</i> paid to the Department of Revenue <input type="checkbox"/> Other ( <i>explain</i> ): _____			
<u>Lessees only:</u> <input type="checkbox"/> Receipts or invoices showing tax paid <input type="checkbox"/> Contracts and agreements showing that someone other than you will pay the tax <input type="checkbox"/> e-services return and payment confirmation sheet to show you ( <i>lessee</i> ) reported use tax (along with any applicable local use taxes) <i>and</i> that you paid the Department of Revenue <input type="checkbox"/> Lease agreement that states that sales tax is included in the periodic lease payments to the lessor <input type="checkbox"/> e-services return and payment confirmation sheet to show the lessor reported sales tax on the "Aircraft Sales" tax line (along with any applicable local sales tax lines) <i>and</i> paid to the Department of Revenue <input type="checkbox"/> Other ( <i>explain</i> ): _____			

**EXPLANATION OF SALES OR USE TAX THAT WAS NOT PREVIOUSLY PAID**

Explain here how you computed the sales or use tax due—if tax is due. Include in your explanation the lease period (how often lease payments are made—e.g., monthly, quarterly, annually), and the lease payment made each period for this aircraft.

*I declare the information submitted above is true and correct to the best of my knowledge and belief.*

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

**Questions?**

Aircraft Registration Unit

Phone: 651-234-7201

[arforms.dot@state.mn.us](mailto:arforms.dot@state.mn.us)

**SEND COMPLETED FORM TO:**

Minnesota Department of Transportation

Office of Aeronautics

Aircraft Registration

395 John Ireland Blvd, MS 410

St Paul, MN 55155-1800

*Tennessee Notice:* You are being asked to provide Not Public data about you or your business. You are not legally required to provide any data, however, without the requested data you may not be able to register your aircraft. The data you provide may be used by MnDOT employees whose job assignments reasonably require access to the data. The following also may have a legal right to access this data: Minnesota Department of Revenue; Minnesota Attorney General's Office; Minnesota Legislative Auditor's Office; law enforcement agencies and prosecutorial authorities; persons/entities named pursuant to court order; persons/entities whom you authorize; and any other person or entity authorized by state or federal law.

For more information go to: <http://www.dot.state.mn.us/aero/aircraftregistration/index.html>.