



Sales and Use Tax on Aircraft

GT-800009
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Information for Dealers and Brokers

Who Must Register to Collect Tax?

Any person or business that sells, offers for sale, or imports aircraft into Florida for sale at retail must register with the Department as an aircraft dealer. An aircraft broker offers aircraft for sale but may not have the aircraft in their possession. Aircraft brokers are also required to register with the Department as an aircraft dealer.

You can register to collect and report tax online at floridarevenue.com/taxes/registration or submit a paper *Florida Business Tax Application (Form DR-1)*. The online application will guide you through the registration application to help you determine your tax obligations.

What is Taxable?

All aircraft sold, delivered, used, or stored in Florida are subject to Florida's sales and use tax, plus any applicable discretionary sales surtax, unless exempt. Florida aircraft dealers and brokers are required to collect tax from the purchaser at the time of sale or delivery.

Discretionary Sales Surtax

Most counties impose a local option discretionary sales surtax. The surtax is due when the aircraft is delivered by the dealer or broker to a location within a county that imposes a surtax, or when the use of the aircraft occurs within a county imposing a surtax. 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*, available at floridarevenue.com/forms in the Discretionary Sales Surtax and Tourist Development Tax Rates section.

Trade-In Allowance

A registered aircraft dealer or broker may deduct a trade-in allowance from the purchase price of the aircraft when, in a single transaction, tangible personal property (not real property) is traded as part of the aircraft purchase.

When is Tax Due?

Returns and payments are due on the first day of the month and late after the 20th day of the month following each reporting period, whether you are filing monthly, quarterly, twice a year, or yearly. If the 20th day of the month falls on a Saturday, Sunday, or state or federal holiday, returns and payments will be timely if they are postmarked on the first business day after the 20th. **Florida law requires you to file a tax return even if you do not owe sales and use tax.**

Electronic Filing and Payment

The Department offers the use of a free and secure website to file and pay sales tax at floridarevenue.com/taxes/filepay. You also have the option of buying software from a software vendor. A [list](#) of vendors is available at floridarevenue.com/taxes/eservices. For more information on electronic filing and payment options, visit floridarevenue.com/forms and select [GT-800001](#), *Filing and Paying Taxes Electronically*, under the eServices section.

Any taxpayer can voluntarily enroll to enjoy the benefits of electronic filing; however, **Florida law requires businesses that paid \$5,000 or more** in tax during the State of Florida's prior fiscal year (July 1 – June 30) to file returns and pay taxes electronically during the next calendar year.

Electronic Payment Deadlines

When you **electronically pay, or electronically file and pay at the same time**, you must initiate your electronic payment and **receive a confirmation number no later than 5 p.m. ET on the business day prior to the 20th day of the month** to avoid penalty and interest. Keep a record of your confirmation numbers. For a list of electronic payment deadlines, visit floridarevenue.com/forms and select the current year *Florida eServices Calendar of Electronic Payment Deadlines (Form DR-659)* under the eServices section.

Alternative Method for Calculating Estimated Tax

Aircraft dealers and brokers may use an alternative method to calculate estimated sales tax. To qualify for the alternative method, you must have made at least one sale of an aircraft with a selling price of \$200,000 or more in the prior state fiscal year (July 1 – June 30). Dealers and brokers must apply before October 1 of **each** year and be approved by the Department to use this method. To apply to use an alternative method, fill out and mail a *Boat, Motor Vehicle, or Aircraft Dealer Application for Special Estimation of Taxes* (**Form DR-300400**) to the Department. The form is available at floridarevenue.com/forms in the Sales and Use Tax section.

For aircraft dealers and brokers approved to use the alternative method for calculating estimated tax, tax is due on the date of the sale for any aircraft with a price of \$200,000 or more.

Penalty and Interest

- **Penalty** – If you file your return or pay tax late, a late penalty of 10% of the amount of tax due, but not less than \$50, may be charged. The \$50 minimum penalty applies even if no tax is due. Penalty will also be charged if your return is incomplete.
- **Interest** – A floating rate of interest applies to underpayments and late payments of tax. Current and prior period interest rates are posted at floridarevenue.com/taxes/rates.

Specific Exemptions

Aircraft Sold to Nonresidents

An aircraft sold by or through a registered dealer or broker to a purchaser who is a nonresident of Florida at the time of taking delivery of the aircraft in Florida is exempt.

To claim the exemption, the nonresident purchaser must provide the selling dealer an affidavit in which the nonresident purchaser affirms it qualifies for the exemption and attests it will provide the documents required to support the exemption to the Florida Department of Revenue within required time periods. A suggested format for the required affidavit is provided in [Tax Information Publication \(TIP\) 24A01-12](#).

Dealer Documentation Requirements

- Within 30 days after the date of sale, the selling dealer must provide the Department of Revenue a copy of the sales invoice, closing statement, bill of sale, and the original affidavit signed by the nonresident purchaser.
- The selling dealer must keep a copy of the affidavit for its records.

Purchaser Removal Requirements

- The nonresident purchaser must remove the aircraft from Florida within 10 days after the date of purchase; or
- If the aircraft is to be repaired or altered, the nonresident purchaser must remove the aircraft within 20 days after completion of the repairs or alterations; or
- If the aircraft will be registered in a foreign jurisdiction, the application for the aircraft's registration must be properly filed with a civil airworthiness authority of the foreign jurisdiction within 10 days after the date of purchase and the aircraft must be removed from Florida to a foreign jurisdiction within 10 days after the date the aircraft is registered by the applicable foreign airworthiness authority. The aircraft can only be operated in Florida to remove the aircraft from Florida to the foreign jurisdiction.

Purchaser Documentation Requirements

- Within 30 days after the date of removal of the aircraft from Florida, the nonresident purchaser must provide the Department of Revenue invoices for fuel, tie-down or hangar charges, repairs, or other similar documentation issued by an out-of-state vendor or supplier which identifies the aircraft, including the Federal Aviation Administration (FAA) registration number or identification number issued by the civil airworthiness authority of a foreign jurisdiction, and its timely removal from Florida.
- Within 90 days after the date of removal of the aircraft from Florida, the nonresident purchaser must provide the Department of Revenue with written proof that the aircraft was licensed, titled, or registered outside Florida. If written documentation is unavailable, the nonresident purchaser must provide proof that the nonresident purchaser has applied for the license, title, or registration of the aircraft outside Florida. The nonresident purchaser must provide the Department with proof of title, license, registration, or documentation upon receipt.

This exemption does not apply to a Florida resident, an entity in which the controlling person is a Florida resident, or a corporation in which any officers or directors are Florida residents.

Documentation must be mailed to:

General Tax Administration
Aircraft - MS 1-2800
Florida Department of Revenue
PO Box 6417
Tallahassee FL 32314-6417

Aircraft Temporarily in Florida

An aircraft owned by a nonresident of Florida is exempt from use tax if the aircraft enters and remains in Florida for no more than a total of 20 days during the six-month period after the date of purchase. An aircraft owned by a nonresident of Florida is exempt from use tax if the aircraft enters and remains in Florida exclusively for flight training, repairs, alterations, refitting, or modifications. The days the aircraft remains in Florida for these purposes are not included in the nonresident's 20-day period. See TIP [10A01-11R](#), revised on July 16, 2010, posted at floridarevenue.com/taxes/tips.

Repairs, Maintenance, Parts, and Labor

Replacement engines, parts, equipment, and labor used in or for the maintenance or repair of fixed wing or rotary wing aircraft (helicopters) with a certified maximum takeoff weight of more than 2,000 pounds are exempt from sales and use tax. Dealers who make tax-exempt charges for replacement engines, parts, equipment, and labor used in or for the maintenance or repair of aircraft over 2,000 pounds are required to document the Federal Aviation Administration registration number ("N-number") and the maximum certified takeoff weight of the eligible aircraft on the bill of sale, invoice, or other tangible evidence of sale.

Fixed Wing Aircraft Sales or Leases

The sale or lease of fixed wing aircraft having a maximum certified takeoff weight of more than 15,000 pounds and used by a "common carrier," as defined in Sections 121 or 129, Federal Aviation Administration Regulations, is exempt from sales and use tax.

Reference Material

Tax Laws – The Department's online Tax Law Library contains statutes, rules, legislative changes, opinions, court cases, and publications. The Tax Law Library can be found under the Quick Links on the Department's homepage at floridarevenue.com.

Brochures – Download these brochures at floridarevenue.com/forms:

- *Florida Sales and Use Tax* (GT-800013)
- *Discretionary Sales Surtax* (GT-800019)
- *Sales and Use Tax on Aircraft – Information for Owners and Purchasers* (GT-800008)

Contact Us

Information and tutorials are available at floridarevenue.com/taxes/education.

Tax forms and publications are available at floridarevenue.com/forms.

To speak with a Department of Revenue representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

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