FLORIDA DEPARTMENT OF REVENUE

Sales and Use Tax Return for Aircraft

DR-15AIR
R. XX/XX
Rule 12A-1.097, F.A.C.
Effective XX/XX

Section I: Purchaser Information

Use this form to report Florida use tax on the purchase or use of an aircraft when Florida sales tax was not paid to the seller. Do not use this form to report aircraft purchased exclusively for resale, lease, or rental by a Florida-registered dealer or a nonresident dealer.

Purchaser Name ______________________________

Mailing Address ______________________________

County ______________ State ______________ ZIP Code ______________

Section II: Aircraft Status (Select the provision that applies to the aircraft identified in Section III)

☐ 1. This aircraft was purchased in Florida, and delivery was received in ____________________________ County, Florida, on ________________ (date).

☐ 2. This aircraft was purchased in another state, U.S. territory, or the District of Columbia and entered Florida on ________________ (date) for use in Florida for more than 20 days during the six-month period following the purchase date. Florida use tax is due on the purchase price of the aircraft.

☐ 3. This aircraft was purchased outside the United States and entered Florida on ________________ (date) for use in Florida. Florida use tax is due on the fair market value of the aircraft at the time it enters Florida.

☐ 4. The purchaser is a common carrier operating under Federal Aviation Administration regulations in Title 14, Code of Federal Regulations, part 121 or 129 (14 CFR Part 121 or 129), and the aircraft qualifies under section 212.08(7)(ss), Florida Statutes (F.S.), because it has a maximum takeoff weight of more than 15,000 pounds.

☐ 5. This aircraft was transferred between parties as a gift without consideration, whether it was paid in money or otherwise. However, if the transferee assumed an encumbrance or other obligation, Florida use tax and any applicable surtax are due.

Did the transferee assume an encumbrance? ☐ Yes ☐ No

If yes, enter the amount of the encumbrance: __________________________

If no, attach a sworn statement that includes a description of the aircraft; the name and address of the donor; a statement that title to the aircraft was transferred without monetary consideration; and confirmation that no outstanding lien or other encumbrance on the aircraft has been assumed.

☐ 6. Other (explain in detail and attach supporting documentation):

Section III: Aircraft Description

Aircraft	Registration Number	Year	Manufacturer	Model	Serial Number
Purchased					

Section IV: Tax Calculation

1. Purchase Price* .... 1.________
2. Less Trade-In Amount .... 2.________
3. Taxable Amount (Line 1 minus Line 2) .... 3.________
4. Florida State Use Tax (mulitply Line 3 by 0.06) .... 4.________
5. Discretionary Sales Surtax (multiply the first $5,000 of line 3 by the County Surtax Rate) .... 5.________
6. Total Tax and Surtax Due (Line 4 plus Line 5) .... 6.________
7. Interest Amount (see instructions) .... 7.________
8. Penalty Amount (see instructions) .... 8.________
9. **Subtotal Due (Lines 6 + 7 + 8) .... 9.________**
10. **Less Credit for Tax Paid in Another State, U.S. Territory, or the District of Columbia .... 10.________**
11. **Total Amount Due .... 11.________**

***Attach a copy of the original Purchase Agreement and Bill of Sale issued by the seller (not the FAA Bill of Sale) showing the purchase price of the aircraft and any sales tax paid.**

Under penalties of perjury, I declare that I have read the foregoing return and that the facts stated in it are true.

______________________________ ______________
Signature of Purchaser Date

____
Telephone Number

FLORIDA DEPARTMENT OF REVENUE

Instructions for the Sales and Use Tax Return for Aircraft

Florida Use Tax:

Florida use tax applies to taxable items used, stored, or consumed in Florida when Florida sales tax was not paid at the time of purchase. Florida's 6% use tax, plus any applicable discretionary sales surtax, is due on aircraft used or stored in Florida when:

- the aircraft is purchased from a person who is not a registered aircraft dealer and the sale or delivery occurs in Florida;
- the aircraft is purchased in another state, U.S. territory, or the District of Columbia and is brought into Florida within six months of the purchase date; or
- the aircraft is purchased in a foreign country and is brought into Florida at any time.

A credit for taxes paid in another state, U.S. territory, or the District of Columbia is allowed against Florida use tax due. No credit is allowed for taxes paid to another country.

Example: If you buy an aircraft in a state with a 4% sales tax rate, an additional 2%, plus any applicable discretionary sales surtax, is due when you bring the aircraft into Florida within six months of the purchase date for use or storage in Florida.

Discretionary Sales Surtax:

Most counties impose a local-option discretionary sales surtax on taxable transactions when delivery or use occurs in a county that imposes the surtax.

The surtax due on an aircraft purchase is based on the surtax rate imposed by the county where the aircraft is used or stored. Discretionary sales surtax applies to the first $5,000 of the purchase price.

Current discretionary sales surtax rates for all counties are listed on the document *Discretionary Sales Surtax Information* (Form DR-15DSS), available at **floridarevenue.com/forms**.

Example:

An aircraft is purchased for $20,000 in a county that imposes a 1% discretionary sales surtax.

- $20,000 x 0.06 (6%) = $1,200 (state sales tax)
- $5,000 x 0.01 (1%) = $50 (county surtax)
- Total Tax and Surtax Due = $1,250

Trade-In Allowance:

You may deduct a trade-in allowance from the purchase price of the aircraft to determine the amount subject to tax when, in a single transaction, you trade an aircraft, boat, mobile home, or motor vehicle to the individual who sold you the aircraft.

When the Tax is Due:

Florida use tax is due when the aircraft is brought into Florida for use or storage.

Tax returns and tax payments are due on the 1st day of the month following the month in which:

- the aircraft was purchased in Florida;
- the aircraft was delivered to a Florida location; or
- the aircraft entered Florida for use or storage.

Returns and payments are late after the 20th day of that month.

If the 20th falls on a Saturday, Sunday, or state or federal holiday, your return and payment must be postmarked or hand-delivered on the first business day following the 20th.

Penalties:

For late returns and payments, the penalty is:

- a minimum of $50 if 10% of the amount due is less than $50; or
- 10% of the amount due.

Specific penalties may apply for fraud, fraudulent claims of exemption, failure to pay, or attempts to evade or defeat sales and use tax. See sections 212.12, 212.085, and 213.29, F.S.

Interest:

If your payment is late, you owe interest on the Total Tax and Surtax Due. Florida law provides a floating rate of interest for late tax and fee payments, including discretionary sales surtax. Interest rates, including daily rates, are updated semiannually on January 1 and July 1 each year and posted at **floridarevenue.com/taxes/rates**.

Contact Us

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

Forms are available at **floridarevenue.com/forms**.

If you have questions, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

For a written reply to tax questions, email Taxpayer Services at **fdortaxpayerservices@floridarevenue.com**.

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