



Tax Information Publication

TIP

No: 24A01-12R

Date Issued:
June 27, 2024

Revised:
July 24, 2024

On June 27, 2024, the Department issued TIP 24A01-12 featuring an affidavit. The affidavit has been updated to be easier to use. The Department has issued this revised TIP.

Changes to Affidavit Required to Claim Exemption from Sales Tax for Aircraft Sold by Registered Dealer to Nonresident Purchaser for Removal from Florida

Effective July 1, 2024, a nonresident purchaser wishing to claim the sales tax exemption provided in section 212.05(1)(a)2., Florida Statutes (F.S.), as amended by s. 28, chapter 2024-158, Laws of Florida (L.O.F.), on an aircraft purchased from a registered dealer for removal from Florida 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 (Department) within required time periods.

The Department has revised the suggested format for an affidavit to be completed by a nonresident purchaser and provided to the selling dealer. A copy of the suggested format for the affidavit is attached to this Tax Information Publication.

Removal and documentation submission time frames have not changed and must continue to be met for the claimed exemption to be allowed.

References: Section 28, ch. 2024-158, L.O.F.; Emergency Rule 12AER24-5, Florida Administrative Code

For More Information

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit the Department's website at floridarevenue.com or call Taxpayer Services at (850) 488-6800, Monday through Friday (excluding holidays).

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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(SUGGESTED FORMAT)

**AFFIDAVIT FOR EXEMPTION OF AIRCRAFT SOLD FOR REMOVAL FROM
THE STATE OF FLORIDA BY A NONRESIDENT PURCHASER**

I, the undersigned, hereby affirm that:

I am not a resident of the State of Florida and did not make my permanent place of abode in Florida at the time of taking delivery of the aircraft identified below; and (mark which of the following applies):

- I am not engaged in Florida in any employment, trade, business, or profession for which the identified aircraft will be used in Florida.
- I represent a corporation which has no officer or director who is a resident of Florida or makes his or her permanent place of abode in Florida.
- I represent an artificial entity other than a corporation which has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of Florida or makes his or her permanent place of abode in Florida.

I qualify for the exemption under subparagraph 212.05(1)(a)2., F.S., from Florida sales and use tax on the purchase of the aircraft identified below for the following reason (mark which of the following applies):

- Aircraft will be removed by me or by my designated agent from Florida to a jurisdiction within the United States or one of its territories within 10 days after date of purchase.
- Aircraft is to be repaired or altered and will be removed from Florida by me or by my designated agent within 20 days after completion of the repairs or alterations.
- Aircraft will be registered in a foreign jurisdiction (any jurisdiction outside of the United States or any of its territories). The application for the aircraft's registration will be properly filed with a civil airworthiness authority of a foreign jurisdiction within 10 days after the date of purchase. Aircraft will be removed from Florida to a foreign jurisdiction within 10 days after the date the aircraft is registered by the applicable foreign airworthiness authority. Aircraft will be operated in Florida solely to remove the aircraft from Florida to a foreign jurisdiction.

I attest that I will provide the following to the Florida Department of Revenue:

- Within 30 days after the date of removal of the identified aircraft from Florida, 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; and
- Within 90 days after the date of removal of the identified aircraft from Florida, written proof that the aircraft was licensed, titled, or registered outside Florida. If written proof is unavailable within 90 days after the date of purchase, proof that I have applied for the license, title, or registration of the aircraft outside Florida, and, upon receipt, proof of license, title, or registration outside Florida.

Name of Purchaser _____

Purchaser's Permanent Address _____ (Street)

_____ (City) _____ (State/Country)

Purchaser's Telephone Number (____) _____

Name of Selling Dealer _____

Address of Selling Dealer _____ (Street)

_____ (City) _____ (State)

Selling Dealer's Florida Sales and Use Tax Registration Number _____

Selling Dealer's Telephone No. (____) _____

Date of Sale _____ (Month) _____ (Day) _____ (Year)

DESCRIPTION OF AIRCRAFT

Make _____ Model _____ Year _____ Serial No. _____

() New () Used Tail Number(s) _____

Under penalties of perjury, I declare that I have read the foregoing affidavit, and the facts stated are true to the best of my knowledge and belief.

(Signature of Purchaser)

Selling dealers must:

- Provide the original affidavit signed by the nonresident purchaser, a copy of the sale invoices, closing statement, and bill of sale to the Florida Department of Revenue, General Tax Administration MS 1-2800, P.O. Box 6417, Tallahassee, Florida 32314-6417 within 30 days after the date of sale.
- Retain a copy of the signed affidavit for their records.
- Provide the nonresident purchaser a copy of the signed affidavit.