



TENNESSEE DEPARTMENT OF REVENUE
AUDIT DIVISION
P.O. BOX 190644
NASHVILLE, TN 37219

AFFIDAVIT OF TRANSFER OF AIRCRAFT/HELICOPTER

Pursuant to Tenn. Code Ann. Section 42-1-113, any person or dealer who sells an aircraft in this state, any purchaser who purchases an aircraft in this state, and every resident of this state who purchases an aircraft must complete this form.

- MARK ALL THAT APPLY: [ ] New [ ] Used
[ ] Non-resident purchaser. (Complete Schedules A and E)
[ ] Sold by registered dealer. (Complete Schedules A, B, and D)
[ ] Sold by nondealer. (Purchaser completes Schedules A and D. Seller completes Schedules A and C.) Purchaser and seller may file separately.
[ ] Purchased by individual or business from out of state. (Complete Schedules A and D)
[ ] Previously purchased and imported into Tennessee. (Complete Schedules A and D)

SCHEDULE A - DESCRIPTION OF AIRCRAFT

Make \_\_\_\_\_ Model \_\_\_\_\_ Serial Number \_\_\_\_\_
Registration Mark (F.A.A. Number) \_\_\_\_\_ Year \_\_\_\_\_

NOTE: BILL OF SALE MUST BE ATTACHED

SCHEDULE B - TO BE COMPLETED BY REGISTERED DEALER

Name of Dealer \_\_\_\_\_ Address of Dealer \_\_\_\_\_
Sales Tax Acct. No. \_\_\_\_\_
Date of Sale \_\_\_\_\_ Selling Price \_\_\_\_\_ Trade-In \_\_\_\_\_ Net \_\_\_\_\_
Sales tax collected: State \$ \_\_\_\_\_ Local \$ \_\_\_\_\_ State Single Article \$ \_\_\_\_\_ Total \$ \_\_\_\_\_
If delivery of aircraft was made to a point outside of Tennessee, show city and state \_\_\_\_\_
Name of person actually making the delivery \_\_\_\_\_ Invoice Number of transaction \_\_\_\_\_

SCHEDULE C - TO BE COMPLETED BY NON-DEALER SELLER

Name of Seller \_\_\_\_\_ Address of Seller \_\_\_\_\_
Date of Sale \_\_\_\_\_
Selling Price \_\_\_\_\_ Trade-In \_\_\_\_\_ Net \_\_\_\_\_
The aircraft described in Schedule A was sold to (Purchaser's Name) \_\_\_\_\_
(Purchaser's Address) \_\_\_\_\_
If aircraft was delivered out of state, show city and state \_\_\_\_\_ Date delivered out of state \_\_\_\_\_

SCHEDULE D - TO BE COMPLETED BY PURCHASER (IMPORTER)

Purchaser's Name & Address \_\_\_\_\_
Date of Purchase \_\_\_\_\_ Purchase Price \_\_\_\_\_ Trade-In \_\_\_\_\_ Net Price (or current value\* if imported) \_\_\_\_\_
If tax has been paid, attach proof. If no tax has been paid, calculate the tax on the net price following the instructions on the next page otherwise complete Schedule E or provide an explanation as to why no tax is due.
\*Provide documentation to support value.

SCHEDULE E - TO BE COMPLETED BY NON-RESIDENT PURCHASER

I(We) certify that I(We): \_\_\_\_\_
Print name of purchaser

CHECK ONLY ONE:

- [ ] Have accepted delivery of this aircraft on \_\_\_\_\_ (date) out of state at \_\_\_\_\_ (city and state) and have no knowledge or reason to believe that this aircraft will be domiciled in the state of Tennessee.
[ ] Will remove the aircraft/helicopter from Tennessee within thirty (30) days of the date of purchase to Tenn. Code Ann. Section 67-6-313(h)(1) and the aircraft/helicopter will be domiciled in \_\_\_\_\_ (city and state)
[ ] Will remove the helicopter and related equipment within thirty (30) days of repair completion.

Under the penalties of perjury, I (we) swear that the foregoing information is true and correct to the best of my (our) knowledge, information and belief and this document correctly states the total amount of consideration for the transfer of this aircraft. I(We) understand that failure to report proper consideration for the sale or transfer of the aforementioned aircraft may result in assessment of applicable sales tax, penalty and interest.

Seller's or Transferor's Signature(s) \_\_\_\_\_ Date \_\_\_\_\_ Purchaser's, Importer's or Transferee's Signature(s) \_\_\_\_\_ Date \_\_\_\_\_

## INSTRUCTIONS FOR CALCULATING SALES AND USE TAX ON AIRCRAFT

If no tax was paid to the seller, calculate 7.0% of the net purchase price for state tax plus the appropriate state and local single article taxes. The first \$1,600 of the sales price is taxed at the appropriate local rate, but any amount over \$1,600 is not subject to the local sales tax. An additional state sales or use tax of 2.75% is levied on the amount of a single article in excess of \$1,600 and less than or equal to \$3,200.

### EXAMPLE:

Net purchase price	\$100,000
State Tax at 7%	7,000
Local Option on first \$1,600. This example is (Davidson Co. 2.25%)	36
State Single Article on price of \$1,600.01 - \$3,200.00 at 2.75%	44
Total Tax Due on this Example	\$7,080

If you have any questions, you may call any of our HELP NUMBERS:

Chattanooga	(423) 634-6266	Knoxville	(865) 594-6100
Jackson	(731) 423-5747	Memphis	(901) 213-1400
Johnson City	(423) 854-5321	Nashville	(615) 253-0600

Tennessee residents outside the Nashville calling area may call our statewide toll-free number at 1-800-342-1003. Callers from Nashville or out-of-state may dial (615) 253-0600. Our website address is [www.tn.gov/revenue](http://www.tn.gov/revenue).

Sales or use taxes are due on the first day of each month for the preceding month. The last day for the timely transmission of the Affidavit of Transfer of Aircraft/Helicopter is the 20th of the month following the purchase or importation of Aircraft/Helicopter. Failure to do so will make the affidavit delinquent. All delinquent or deficient payments of taxes shall accrue interest from the date delinquent or deficient until paid. See Tenn. Code Ann. Sections 67-6-504 and 67-1-801.