



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

AFFIDAVIT OF TRANSFER OF AIRCRAFT/HELICOPTER

Pursuant to TCA §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 shall report to the Department of Revenue the following information.

MARK ALL THAT APPLY: New Used

- Non-resident purchaser, Complete Schedule E
- Sold by registered dealer, Complete Schedules A, B, and D
- Sold by nondealer, Complete Schedules A, C, and D
- Purchased by individual or business from out of state, 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

Purchaser's Name & Address _____
 Date of Purchase _____ Purchase Price _____ Trade-In _____ Net Price _____
 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 back of the purchaser's copy of this form, complete Schedule E or provide explanation as to why no tax is due.

SCHEDULE E - TO BE COMPLETED BY NON-RESIDENT PURCHASER

I(We) certify that I(We): _____

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 fifteen (15) days of the date of purchase to TCA § 67-6-313(h)(1) and the aircraft/helicopter will be domiciled in _____ (city and state)
- Will remove the helicopter and related equipment within fifteen (15) 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 or Transferor's Signature(s) _____ Date _____ Purchaser or Transferee's Signature(s) _____ Date _____

DEPARTMENT-WHITE COPY

SELLER-YELLOW COPY

PURCHASER-PINK COPY

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. Effective July 15, 2002, a 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. The first \$1,600 of the sales price will continue to be taxed at the appropriate local rate. The amount from \$1,600.01 to \$3,200 will be taxed at a uniform rate of 2.75%.

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.state.tn.us/revenue.