

State of Connecticut
Department of Revenue Services
Aircraft Worksheet

AU-170 (Rev. 07/11)

Instructions: Complete this worksheet with information regarding your purchase of the aircraft referenced in our letter.

Part 1: Ownership History

Owner's name as shown on letter:		Owner's name (if different from letter):	
Owner's current address:		Owner's Social Security no. (SSN) or Federal Employer ID no. (FEIN):	
Aircraft (year, make, and model):	Tail number:	Owner's daytime phone no.	
Purchased from (name and address):		Date of purchase:	Purchase price: \$
Locations of this aircraft while under your ownership:			

Did you pay sales or use tax on the purchase of this aircraft? Yes No

If **Yes**, to whom? (Enter name and address.) _____

Amount of tax paid (Enclose copy of cancelled check.) \$ _____

Part 2: Claiming a Connecticut Use Tax Exemption

If you believe this purchase is exempt from Connecticut sales or use tax, please explain. (Attach copies of supporting documentation.)

Part 3: Connecticut Use Tax Due Computation (Complete Lines 1 through 8.)

1.	Purchase price: Enclose purchase invoice or cancelled check(s) as evidence of payment. If payment was not made by check(s), enclose copy of bank statement(s) showing the withdrawal(s).	\$
2.	Tax rate: 6% (.06) if purchased on or before June 30, 2011 6.35% (.0635) if purchased on or after July 1, 2011	%
3.	Tax: Multiply Line 1 by Line 2.	\$
4.	Tax credit: (Only if this aircraft was purchased out of state, and sales or use tax was paid to another state.) Enter state to which tax was paid: _____	\$
5.	Tax amount due: Subtract Line 4 from Line 3. If less than zero, enter "0."	\$
6.	Interest: (See instructions on back.)	\$
7.	Penalty: Multiply Line 5 by 15% (.15) or enter \$50, whichever is greater.	\$
8.	Total amount due: Add Lines 5, 6, and 7. Make check payable to Commissioner of Revenue Services .	\$

Part 4: Declaration

Declaration: I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to the Department of Revenue Services (DRS) is a fine of not more than \$5,000, imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Signature _____ Title _____ Date _____

Instructions

Interest

Multiply the tax amount due by 1% (.01) per month for every month or partial month from the due date to the date of payment.

Due Date

For an individual purchaser, the individual use tax is due on or before April 15 of the year following the calendar year in which the property was either purchased or first used in Connecticut.

For a business registered in Connecticut for business use tax, the business use tax is due on or before the last day of the month following the period ending date during which the property was either purchased or first used in Connecticut.

For a business not previously registered in Connecticut for business use tax, the business use tax is due on or before January 31 of the year following the calendar year in which the property was either purchased or first used in Connecticut.

Mail to: Department of Revenue Services
 State of Connecticut
 25 Sigourney St Ste 2
 Hartford CT 06106-5032
 Attn: Refunds, Clearance & Adjustments Unit

Computing the Total Amount Due

Examples

A. On December 14, 2009, an individual buys an aircraft in New Hampshire for \$50,000. Sales tax is not paid to any state on the purchase of this aircraft. The aircraft is first flown to Connecticut on May 14, 2010. The tax due date for this purchase is April 15, 2011. (May 14, 2010, is the first use in Connecticut. For an individual the next use tax date is April 15, 2011.) If the individual remits payment on July 1, 2011, the total amount due is computed as follows:

1	Purchase price:	\$50,000.00	
2	Tax rate: 6% (.06)	.06	
3	Use tax due: (\$50,000 x .06)	\$3,000.00	
4	Tax credit:	\$0.00	
5	Tax due: Subtract Line 4 from Line 3.	\$3,000.00	
6a	Interest rate: 1% (.01) per month or fraction of a month	.03	4/15/11 to 7/1/11 = 3 months .01 x 3 months = .03
6b	Interest due: Multiply Line 5 by Line 6a.	\$90.00	\$3,000 x .03
7	Penalty: 15% (.15)	\$450.00	.15 x \$3,000 = \$450
8	Total amount due:	\$3,540.00	Add Lines 5, 6b, and 7.

B. A Connecticut business buys an aircraft in Florida for \$100,000. Sales tax is not paid to any state on the purchase of this aircraft. The aircraft is transported to Connecticut on July 1, 2011. This business files **quarterly** Connecticut sales and use tax returns. The tax due date for this purchase is October 31, 2011. (July 1, 2011, is the first use in Connecticut. The next quarterly return after the aircraft arrives in Connecticut is due October 31, 2011.) If the business remits payment on June 28, 2012, the total amount due is computed as follows:

1	Purchase price:	\$100,000.00	
2	Tax rate: 6.35% (.0635)	.0635	
3	Use tax due: (\$100,000 x .0635)	\$6,350.00	
4	Tax credit:	\$0.00	
5	Tax due: Subtract Line 4 from Line 3.	\$6,350.00	
6a	Interest rate: 1% (.01) per month or fraction of a month	.08	10/31/11 to 6/28/12 = 8 months .01 x 8 months = .08
6b	Interest due: Multiply Line 5 by Line 6a.	\$508.00	\$6,350 x .08
7	Penalty: 15% (.15)	\$952.50	.15 x \$6,350 = \$952.50
8	Total amount due:	\$7,810.50	Add Lines 5, 6b, and 7.