

ARKANSAS DEPARTMENT OF FINANCE AND ADMINISTRATION
Aviation Sales and Use Tax Remittance Form - AV-1

Print Form

Reset Form

Sales of new and used airplanes are subject to sales or use tax. If gross receipts, sales, compensating (use), or other similar tax has been legally paid by the taxpayer to another state, then the taxpayer is entitled to credit for that tax. The taxpayer shall provide sufficient proof of such tax payment before credit is allowed. If the total gross receipts or gross proceeds for the sale of new or used aircraft is less than \$2,000.00, then sales or use tax is not due.

Purchaser Name			Purchaser Phone Number		
Purchaser Location Address			Purchaser Mailing Address		
City	State	Zip Code	City	State	Zip Code
Seller Name			Seller Phone Number		
Seller Location Address			Seller Mailing Address		
City	State	Zip Code	City	State	Zip Code

Please enter the County and City where the plane will be hangered. The County/City list can be found at www.dfa.arkansas.gov.
 County: _____ City: _____

Line 1 Enter the Aircraft Make.	1. Aircraft Make: _____
Line 2 Enter the Aircraft Model.	2. Aircraft Model: _____
Line 3 Enter the Aircraft Serial Number.	3. Aircraft Serial Number: _____
Line 4 Enter the US Registration "N" Number	4. US Registration "N" Number: _____
Line 5 Indicate the Purchase Date (mm/dd/yyyy)	5. Purchase Date: _____
Line 6 Enter the purchase price.	6. Purchase Price: _____
Line 7 Enter the State Rate	7. State Rate: _____
Line 8 Multiply Line 6 X Line 7	8. State Tax: _____

County and City Tax is due only on the first \$2,500.00 of the purchase price of each Aircraft.

Line 9 Enter the County Rate	9. County Rate: _____
Line 10 Enter the City Rate	10. City Rate: _____
Line 11 Multiply Line 9 X (Lesser of Line 6 or \$2,500.00)	11. County Tax: _____
Line 12 Multiply Line 10 X (Lesser of Line 6 or \$2,500.00)	12. City Tax: _____
Line 13 Add Line8 + Line11 + Line12	13. Total Tax: _____

I declare this return (including any accompanying documentation) has been examined by me, and to the best of my knowledge and belief is true, correct and complete.

_____ (Print Name)
_____ (Signature)
_____ (Date)

Mail this form to: Sales and Use Tax, PO Box 8054, Little Rock, AR 72203-8054 Aviation Sales and Use Tax Remittance Form - AV-1 (R 08/20/13)