

Filing Affidavit for Purchase, Sale, or Importation of Aircraft

- Anytime an aircraft is purchased, sold, or imported into Tennessee, a person is required to [complete the Affidavit of Transfer of Aircraft](#) and send it in to the Department of Revenue.
- There are a total of five schedules on the [Affidavit of Transfer of Aircraft](#). Out of those five schedules, Schedule A and D must be completed. Schedule B, C, and E may also need to be completed, depending on the circumstance. Below is a description of each schedule:
 - **Schedule A:** This schedule is a description of the aircraft where it asks for the make, model, serial number, year, and FAA Number of the aircraft.
 - **Schedule B:** A registered dealer who is reporting the sale of the aircraft should complete this schedule. A registered dealer is any person or entity that is registered with the Tennessee Department of Revenue to collect sales or use tax. The information that would need to be listed is the registered dealer's contact information, Tennessee sales tax account number, the amount of sales tax collected, and the date the aircraft was sold. If the seller is not a registered dealer, then Schedule C would need to be completed instead.
 - **Schedule C:** A non-dealer seller who is selling the aircraft should complete this schedule. A non-dealer seller is any person or entity who is not a registered dealer and is selling an aircraft. The information that would need to be listed is the seller's name, address, the date of the sale, and the price the aircraft was sold for.
 - **Schedule D:** The purchaser of the aircraft should complete this schedule. The purchaser should provide the following information: purchaser's name, address, the date of purchase or importation, and the purchase price or current value if aircraft was imported.
 - **Schedule E:** This schedule should be completed if the aircraft was sold or purchased in Tennessee, but will be removed from the state within 30 days

of date of purchase. The non-resident would also need to list what state the aircraft will be domiciled in.

- Once the [Affidavit of Transfer of Aircraft](#) is completed, both the seller and the purchaser should sign it. A copy of the purchase agreement or sales invoice will need to be attached along with the affidavit, to verify the amount for which the aircraft was sold for. Once both documents are completed, they should be mailed to the address listed on the top of the [Affidavit of Transfer of Aircraft](#).
- Sales or use tax is also due anytime an aircraft will be domiciled, used, or imported in Tennessee. A person has until the 20th following the month of purchase to pay the sales or use tax on the aircraft. Interest begins to accrue on the 21st, unless the 20th falls on the weekend.
 - For example, if an aircraft is purchased on March 4th, a person will have until April 20th, to send in the [Affidavit of Transfer of Aircraft](#) and pay the sales or use tax due. If the tax is not paid by that date, then interest will begin to accrue on April 21st.
- On the second page of the affidavit, there are instructions for how to calculate the amount of tax due. If you need assistance in computing the tax due on Schedule D, you may contact Taxpayer Services at 615-253-0600.
- If you believe sales or use tax is not due on the purchase, sale, or importation of the aircraft, you will still need to provide the [Affidavit of Transfer of Aircraft](#) along with an explanation and documentation to support why no tax is due.
- If you have any other aircraft questions, you may contact Audit's Discovery Unit at 615-532-6409.