

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

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](http://www.dfa.arkansas.gov).

County: \_\_\_\_\_ City: \_\_\_\_\_

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

<b>Line 9</b> Enter the County Rate	9. County Rate: _____
<b>Line 10</b> Enter the City Rate	10. City Rate: _____
<b>Line 11</b> Multiply Line 9 X (Lesser of Line 6 or \$2,500.00)	11. County Tax: _____
<b>Line 12</b> Multiply Line 10 X (Lesser of Line 6 or \$2,500.00)	12. City Tax: _____
<b>Line 13</b> 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)