



MISSOURI DEPARTMENT OF
REVENUE
Aircraft Consumer's Use Tax Return

Department Use Only
(MM/DD/YY)

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Reporting Period
(MM/YY)

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Purchaser	Missouri Tax Identification Number				Federal Employer Identification Number				Business Name (if applicable)			
	Last Name				First Name				M.I.		SSN	
	Street Address				City				State		ZIP Code	

Co-Owner's	Missouri Tax Identification Number				Federal Employer Identification Number				Business Name (if applicable)			
	Last Name				First Name				M.I.		SSN	
	Street Address				City				State		ZIP Code	

Aircraft	Purchase Date		Make		Model		Serial Number		N Number		
	____/____/____										
Street Address (where Aircraft is Hangared)				City				State		ZIP Code	
										Inside City Limits <input type="checkbox"/> Yes <input type="checkbox"/> No	

City	County	Jurisdiction Code(s)	City/County Code(s)	Purchase Price	Use Tax Rate	Amount of Tax
<input type="checkbox"/> One time purchase <input type="checkbox"/> I expect to make future taxable purchases.					Approved Credit	
* If the Taxpayer has legally paid Sales Tax, Consumers Use Tax, or other similar tax to another state, then the taxpayer is entitled to a credit. The Taxpayer shall provide sufficient proof of such tax payment before a credit is allowed. A purchaser is required to file a use tax return if the cumulative purchases subject to use tax exceed \$2,000 in a calendar year. Use tax is computed on the purchase price of the goods. For more information visit dor.mo.gov/personal/consumer .					Interest For Late Payment	
					Additions To Tax	
					Pay This Amount (U.S. Funds Only)	
Make check payable to the address listed below. Do not send cash. You may not use your individual income tax refund to pay your use tax liability. Do not send with individual income tax return. If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be presented again electronically.					DOR ONLY	

By signing I am authorizing the Department of Revenue to issue any potential refund(s). Under penalties of perjury, I declare that the above information and any attached supplement is true, complete and correct. I have direct control, supervision, or responsibility for filing this return and payment of the tax due.

Signature	Print Name		Title	
	Signature(s)		Date (MM/DD/YYYY) ____/____/____	
		Daytime Telephone (____) _____-____		

Aircraft Consumer's Use Tax Return Instructions

Tax ID Numbers

Missouri Tax ID Number – This is an eight digit number used by the Missouri Department of Revenue to identify your business. If you do not have a number please leave blank.

Federal Tax ID Number – This is a nine digit number issued by the Internal Revenue Service to identify your business. If you do not have a number please leave blank.

Social Security Number (SSN) – If you do not have a Missouri tax ID number or a Federal ID number please provide your SSN.

Purchasers Information

Please list your complete name, ID number, business name (if applicable) and complete physical address.

Co-Owner Information

If aircraft is co-owned with another individual or business, please provide complete name, ID number, business name (if applicable) and complete physical address. If no co-owner leave blank.

Aircraft

List all requested information, purchase date, Make, Model, Serial Number, N-Number, Address where aircraft is hangared, and if the aircraft is Inside City Limits (this will help determine tax rate).

Consumer's Use Tax

List the City and County where aircraft is hangared

Jurisdiction code and City/County Code, these codes may be found at dor.mo.gov/business/sales/rates.

Purchase price of aircraft.

Use tax rate, enter the use tax rate of the location where the aircraft is hangared. Tax rate may be found at dor.mo.gov/business/sales/rates

One Time Purchase or I expect to make future taxable purchase – Please select one of the boxes. If you select “One time purchase” you will be issued a Missouri Tax ID number to process your return, but you will not be required to register with the Department. If you select “I expect to make future purchases”, you will have ongoing purchases and need to fill out a registration application ([Form 2643](#)) or complete your registration online by going to dor.mo.gov/registerbusiness/.

Approved Credit

If the taxpayer has legally paid Sales Tax, or other similar tax to another state, then the taxpayer is entitled to a credit. The taxpayer shall provide sufficient proof of such tax payment before a credit is allowed.

Interest for Late Payment

The interest rate is subject to change each year. Refer to the Department website <http://dor.mo.gov/calculators/interest/> to calculate the amount of interest due.

Additions to Tax

If the return is late enter the amount of additions to tax. The rate is 5 percent per month of total tax due, not to exceed 25 percent. Refer to the Department's website at dor.mo.gov/calculators/interest/ to calculate the amount of additions due.