



Florida Department of Revenue  
Tax Information Publication

**TIP**

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**New Tax Return – Form DR-15AIR  
For Reporting Sales and Use Tax on Certain Aircraft Purchases**

**Form DR-15AIR, *Sales and Use Tax Return for Aircraft***, should be used to report sales and use tax on purchases of aircraft when the purchaser does not pay Florida's sales tax to the seller. The state 6% "use" tax, plus any discretionary sales surtax, must be paid on aircraft used or stored in Florida when:

- The aircraft is purchased from a person who is not a registered aircraft dealer and the sale or delivery of the aircraft occurs in Florida;
- The aircraft is purchased in another state, territory of the United States, or District of Columbia and is brought into Florida within six months of the purchase date; or
- The aircraft is purchased in a foreign country and is brought into Florida at any time.

The ***Sales and Use Tax Return for Aircraft*** (DR-15AIR) replaces the ***Ownership Declaration and Sales and Use Tax Report on Aircraft*** (DR-42A). The DR-15AIR is posted on the Department's website.

Florida use tax is due when the aircraft is brought into Florida for use or storage. Tax returns and tax payments are due on the 1<sup>st</sup> day (and are late after the 20<sup>th</sup> day), of the month following the month that:

- The aircraft was purchased in Florida;
- The aircraft was delivered to a Florida location; or
- The aircraft enters Florida for use or storage.

If the 20<sup>th</sup> falls on a Saturday, Sunday, or state or federal holiday, your tax return and your check or money order must be postmarked or hand-delivered on the first business day following the 20<sup>th</sup>.

Registered sales and use tax dealers will continue to file and pay Florida's six percent (6%) sales and use tax, plus any discretionary sales surtax on their DR-15 or DR-15EZ sales and use tax return.

**References: Section 212.05, Florida Statutes, Rules 12A-1.007 and 12A-1.097, Florida Administrative Code**

**For More Information**

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor) or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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