



State of Utah

SPENCER J. COX
Governor

DEIDRE M. HENDERSON
Lieutenant Governor

Utah State Tax Commission

JOHN L. VALENTINE
Commission Chair

MICHAEL J. CRAGUN
Commissioner

REBECCA L. ROCKWELL
Commissioner

JENNIFER N. FRESQUES
Commissioner

SCOTT W. SMITH
Executive Director

April 18, 2025

Name
Address
City, State Zip

RE: Verification of Sales and Use Tax for Aircraft Located in Utah

FAA N-Number: *****

Dear Name:

The Tax Commission reviews FAA records of all aircraft registered or located in Utah to ensure sales and use tax has been properly paid. Our review shows you have registered an aircraft with the FAA, for which Utah sales and use tax may be due.

What to do if you owe tax:

An estimate of sales and use tax due for your aircraft is given in the enclosed **Summary**.

- If the estimate in Section C is correct, return the completed **Summary** with payment of the Total Amount Due in the enclosed envelope by **May 19, 2025**.
- If the tax and interest amount is different than estimated, check the appropriate box in Section D and use Section E to compute the correct tax and interest due. Return the completed **Summary** with payment of the adjusted Total Amount Due in the enclosed envelope by **May 19, 2025**.

What to do if you do not owe tax:

- If the appropriate tax was already paid, either to the aircraft seller or to the Utah State Tax Commission, or if the tax is otherwise not due, check the appropriate box in Section D of the **Summary** and follow the instructions given.
- Respond to the review by **May 19, 2025**. You may use the return envelope provided or email your response to selfreview@utah.gov.

A list of answers to **Frequently Asked Questions** is included to assist you. If you received multiple aircraft notices, return a completed **Summary** for each aircraft.

Not responding to this notice timely will result in an assessment of tax, additional interest, and possible late payment penalties under Utah law.

Have you registered your aircraft with the Utah Department of Transportation?

- Aircraft operated in Utah must be registered annually with the Utah Department of Transportation, Division of Aeronautics. You can register with them as soon as you have registered with the FAA. See udot.utah.gov/aeronautics for further information.

210 North 1950 West
Salt Lake City, Utah 84134
801-297-2200
Fax: 801-297-6358
www.tax.utah.gov

If you need an accommodation under the Americans with Disabilities Act, email taxada@utah.gov, or call 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.

Page 2 of 2

- For future aircraft purchases, if the seller does not collect sales tax, you should pay the sales tax with form TC-828, which can be found at tax.utah.gov/forms/current/tc-828.pdf. If you wait to receive a review notice from the Tax Commission before paying the tax, you may be subject to an intentional disregard penalty of 15% of the underpayment of tax.

Questions? Need additional time?

Email us at selfreview@utah.gov or contact one of the following:

Patrick	(801) 297-4615
Fred	(801) 297-4645
Darin	(801) 297-7542

Copies of the enclosed **Summary, Checklist & Questionnaire**, and **Frequently Asked Questions** documents are on our website at tax.utah.gov/selfreview/aircraft.

Thank you for your prompt attention and cooperation regarding this matter.

Respectfully,

Tiffany

Tiffany
Tax Examiner Manager

Enclosures