

**STATE OF UTAH**

Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134

SUMMARY**Aircraft Sales &
Use Tax Review**

This form is due:
May 19, 2025

A**Name, Address, and Contact Information:**

Provide any missing information and make corrections to name or address if needed.

Name: _____ Contact Name: _____

Address: _____ Social Security Number / FEIN: _____

Phone Number: _____ Email Address: _____

B**Description of Aircraft:**

Verify the information below and make corrections if needed.

Year: _____ Make/Model: _____

FAA N Number: _____ Serial Number: _____

Certificate Issue Date: _____

C**Tax**

Include payment for the Total Amount Due. Note: The tax rate used in column (b) below is the rate of the FAA registration address. If this appears to be incorrect, email selfreview@utah.gov or call Patrick at (801) 297-4615, Fred at (801) 297-4645, or Darin at (801) 297-7542.

		(a)	(b)	(c)	(d)	(e)
Registration	Certificate	Average Retail Price	Location	Tax	Interest *	Total Amount Due
Location	Issue Date	of Aircraft on	Tax Rate	(a) X (b)		(Tax and Interest)
		Date of Registration				(c) + (d)

D**If the information in C above is incorrect:**

Check one of the following and provide the appropriate documentation.

- ☐ I disagree that the information above in **Section C** is correct. The table below, in **Section E**, was used to recalculate the correct Total Amount Due. Enclosed is documentation confirming the purchase price and a check or money order made to the Utah State Tax Commission for the adjusted Total Amount Due.
- ☐ I do not believe I owe sales tax on the above aircraft for the reason stated in **Section F** below. Any relevant documentation is enclosed. You can reach me at the telephone number or email address listed above with any questions or documentation requests.
- ☐ I have already paid sales tax on the above aircraft. Enclosed is proof of payment.

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E**Adjusted Tax Due:**

Recalculate the Total Amount Due using your corrected information. Note: The tax rate used in column (b) below is the rate from the FAA registration address. If you need assistance, email selfreview@utah.gov or call Patrick at (801) 297-4615, Fred at (801) 297-4645, or Darin at (801) 297-7542.

	(a)	(b)	(c)	(d)	(e)	(f)
Purchase Date	Purchase Price	(Location) Tax Rate	Tax (a) X (b)	Interest Factor **	Interest (c) X (d)	Total Amount Due (Tax and Interest) (c) + (e)
				0.142904		

The interest above and in Section C is calculated to May 19, 2025. If you are making payment before or after this date, use the table below to adjust the interest. If paying early, subtract the Interest Adjustment from the Total Amount Due. If paying late, add the Interest Adjustment to the Total Amount Due.

(1) Tax Amount from Column (c) of Section C or E	(2) Daily Interest Factor ***	(3) Daily Interest (1) X (2)	(4) Number of Days that Payment is Early or Late	(5) Interest Adjustment (3) X (4)
\$	0.00019	\$		\$

F**Explanation:**

If you are not remitting the Total Amount Due, explain below. Attach a letter if additional space is needed. Remember to attach your supporting documentation.

G**Signature and Date:**

Sign and date below.

I declare under penalty of perjury that the above statements are true and accurate to the best of my knowledge.

Signature

Date**MASTER FILE**

* Simple interest is calculated using 5% per annum before December 31, 2023, 7% to December 31, 2024, and 6% after December 31, 2024.

** The interest factor is calculated by applying the above rates to the number of days between the date the aircraft was registered and the due date of this review.

*** The daily interest factor is calculated by dividing the current rate of 6% by 365.