

**FORM AST-3**

**Virginia Aircraft Sales and Use Tax Return**



Office Use Only

**Virginia Department of Taxation  
PO Box 2468  
Richmond, VA 23218-2468**

Owner's Name(s) (If individual list as last name, first name, middle initial. If corporation or partnership list legal business name.) Use back of form to list multiple owners. ●			
Address ●			FEIN /SSN ●
City ●	State ●	ZIP Code ●	Virginia Account Number ●
1. Aircraft FAA Registration Number <b>N</b>		Serial Number	
2. Aircraft Make		Aircraft Model	Aircraft Year
3. Date Aircraft Month(MM) Day(DD) Year(YYYY) <input type="checkbox"/> Purchased in VA or <input type="checkbox"/> Moved Into Va. ____/____/____ ●		If the aircraft is not licensed in Virginia and was used in Virginia for 60 days during any 12 month period, please indicate the earliest Month/Year this took place. Month _____ Year _____	
4. Name and Address of Seller			
Name			
Address			
5. Sale Price of Aircraft, Including Attachments and Accessories (No deduction allowable for trade-in. <b>Must attach copy of Bill of Sale that includes purchase price.</b> )		\$	
5a. Less Federal Manufacturer's Excise Tax (Deductible only if included in amount on line 6 and separately stated on invoice.)		\$	
5b. Amount of Sale Price of Aircraft Subject to Tax (Line 6 less Line 6a.)		\$	
6. Current Market Value of Aircraft (This item is applicable only if the aircraft is licensed in this State six months or more after its acquisition without this State, in which case the tax will be computed on the current market value, or sales price, whichever is less)		\$	
7. Tax 2% of amount on Line 5b, or Line 6, whichever is applicable		\$	
8. Less Credit Allowable for a Similar Tax Paid to Another State or the Virginia Retail Sales and Use Tax Paid by the Owner On Component Parts for Construction of the Aircraft (Attach copies of invoices showing tax billed and paid.)		\$	
9. Net Amount of Tax Due (Line 7 less Line 8)		\$	●
10. Penalty		\$	●
11. Interest		\$	●
12. Total Tax, Penalty and Interest Due		\$	●

I declare that this return (including any accompanying document) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Signature		Phone Number	Date
Contact Person	Email	Phone Number	Fax Number

**Send Return, Payment and Copy of Bill of Sale To:**

**Department of Taxation  
Virginia Aircraft Sales and Use Tax  
P. O. Box 2468  
Richmond, VA 23218-2468**

**For Assistance Contact:**

**Virginia Department of Taxation  
P. O. Box 715  
Richmond, VA 23218-0715  
Or  
Call (804) 786-2450  
Or  
Visit Our website: [www.tax.virginia.gov](http://www.tax.virginia.gov)**

# Virginia Aircraft Sales and Use Tax Return Instructions

**General:** The Virginia aircraft sales and use tax is imposed at the rate of two percent upon the retail sale of every aircraft sold in this state and upon the nonexempt use in Virginia of any aircraft. The Virginia aircraft sales tax applies to all aircraft sold and required to be licensed in Virginia, including occasional sales. "Occasional sale" refers to a sale of an aircraft by anyone not a dealer in aircraft.

**Basis of tax for sale or use:** The tax is assessed on the use or sale of an aircraft. The basis of the tax is the sale price, including any amount credited for trade-in or any other transaction of like nature, except that if the aircraft is first used or stored for use in Virginia six months or more after its acquisition, the tax will be based on the current market value.

Any person who sells an aircraft in Virginia must supply the buyer with an invoice signed by the seller or his representative. The invoice must state the sale price of the aircraft. The buyer must include the invoice with his return and payment of the tax.

**Tax due date:** The taxpayer is required to file Form AST-3 and/or pay the full amount of tax due within thirty days from the date that the aircraft is required to be licensed in Virginia. Please note: the aircraft is required to be licensed within 60 days.

Mail completed forms to: **Virginia Department of Taxation  
Aircraft Sales and Use Tax  
PO Box 2468  
Richmond, VA 23218-2468**

**Questions:** Call (804) 786-2450 or write the **Virginia Department of Taxation, PO Box 715, Richmond, VA 23218-0715**. If you have Internet access, you can obtain most Virginia tax forms from the Department's Web-site [www.tax.virginia.gov](http://www.tax.virginia.gov).

## Line by Line Instructions

**Lines 1-2:** Complete your name and address, account information, and aircraft information. If you are a first time filer, you will not have a Virginia Account Number. An account number will be assigned when your return is processed.

**Line 3: Date Aircraft Purchased or Moved Into Virginia-** Enter the date (month MM, day DD, and year YYYY) the aircraft was purchased in Virginia or moved into Virginia.

**Line 4: Name and Address of Seller -** Enter the name and address of the seller.

**Line 5: Sales Price-** Enter the Sales Price from the sales invoice. Attach documentation that supports the sales price (invoice, bill of sale, purchase agreement, etc.) If no documentation is available, the Department will use the blue book value.

**Line 5a: Excise tax -** Enter the amount of federal manufacturer's excise tax included on Line 6.

**Line 6: Market Value-** Enter the amount of the current market value of the aircraft or sales price (whichever is less) only if the aircraft is licensed in this state more than six months after acquisition in another state. If the aircraft has always been in this state, use the sales price.

**Line 7: Tax-** Enter 2% of Line 5b or Line 6 whichever applies.

**Line 8: Allowable credit -** Enter the amount of credit allowed for a similar tax paid to another State or the Virginia Retail Sales and Use Tax paid on component parts used in construction of the aircraft. Attach copies of invoice(s) and certificate of payment/confirmation showing tax billed and paid.

**Line 9: Tax Due-** Subtract Line 8 from Line 7.

**Line 10: Penalty:** The penalty for failure to file and/or pay on time is 6% of the tax due for each month, or part of a month, that the tax is not paid, not to exceed 30%.

**Line 11: Interest:** Interest at the underpayment rate established by Section 6621 of the Internal Revenue Code, plus 2%, will be added to the tax if not paid by the due date. Enter interest if you file the return and/or pay the tax after the due date.

**Declaration and Signature:** Be sure to sign, date and enter your phone number in the space indicated.