

Dealer's Aircraft Sales and Use Tax Return Instructions

General: Registered dealers are required to collect and to pay the tax rate of 2% on gross receipts from the lease, charter or other use of aircraft. The dealer must file a return and pay the tax monthly based on the gross receipts arising from all taxable transactions during the preceding month.

Mail completed forms to: **Virginia Department Of Taxation
Aircraft Sales and Use Tax
PO Box 2185
Richmond, VA 23218-2185**

Monthly returns are due and the tax payable to the Virginia Department of Taxation on or before the 20th of each month for the preceding month.

Payments returned by the bank will be subject to a returned payment fee in addition to any other penalties that may be incurred.

A return must be filed for each reporting period even if no tax is due.

Do not report on this return any sales of aircraft parts or accessories because such sales are subject to the retail sales tax and reportable on Form ST-9, Retail Sales and Use Tax Return.

Change of Address or Out-Of-Business: If you change your business or mailing address or discontinue business, either send a completed Form R-3, Registration Change Request, or a letter to the **Virginia Department of Taxation, P.O. Box 1114, Richmond, Virginia 23218-1114**. The Form R-3 can be obtained from the Department's Web-site: www.tax.virginia.gov.

Questions: Call (804) 786-2450 or write the **Virginia Department of Taxation, P.O. 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.

Gross Receipts: Enter the total gross receipts from lease, rental or other use of all aircraft. Gross receipts shall include hourly rental, maintenance and all charges for use of such aircraft, and unless separately stated on the invoice, all charges for services of pilots or instructors in such aircraft.

Tax Rate: The tax rate is 2% of the gross receipts from taxable transactions during the preceding month.

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%.

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.

Worksheet For Computing Dealer's Aircraft Sales and Use Tax Return			
Complete this worksheet and transfer items indicated by the arrows to corresponding lines on Aircraft and and Use Tax Return (AST-2) below.			
1	Gross Receipts Enter the total gross receipts form rental, lease, or other use of aircraft.		◀
2	Tax Enter the amount of the tax at 2%. (Line 1 X .02)		◀
3	Penalty for Late Filing and Payment See instructions above.		◀
4	Interest for Late Filing and Payment See instructions above.		◀
5	Total Enter total amount due. (Add Lines 2, 3 and 4)		◀

Detach at dotted line below. DO NOT SEND ENTIRE PAGE

Form AST-2 Dealer's Aircraft Sales and Use Tax Return

(Doc ID 252)

For assistance, call (804)786-2450.

Check if Out-of-Business and enter the termination/sold date _____

Period	Due Date
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Account Number	FEIN
Name	
Address	
City	State Zip

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

Signature _____ Date _____ Phone Number _____

1 Gross Receipts		
2 Tax 2% (Line 1 X .02)		
3 Penalty for Late Filing and Payment		
4 Interest for Late Filing and Payment		

5 **Total Amount Due**
(Add Lines 2, 3 and 4)