

# Aircraft Transfer Questionnaire

Issued under authority of Public Act 122 of 1941.

Name (If more than one owner, provide co-owner information)	Social Security/Federal Employer ID Number		Telephone Number	
Street Address	City		State	ZIP Code
Aircraft Make and Model	Aircraft Serial Number	Reference#	Aircraft Year	Aircraft FAA No
Contact Name	Contact Telephone Number	Contact Email Address		

**Answer the following questions completely.** You may be asked to provide copies of specific documentation to support your response. Any exemption claim or tax liability will be based on information available to us (including the documentation you are asked to provide) and a bill for taxes due will be sent to you, if a liability is determined.

**1. Purchase price** .....

**2. Date of purchase** .....

**3. State where aircraft was purchased** .....

**4. Did you purchase this aircraft from a registered dealer?** .....  Yes  No

If yes, submit a copy of the invoice or bill of sale that indicates the tax paid.

**5. Did you already submit use tax to the State of Michigan for this aircraft registration?** .....  Yes  No

If yes, submit both of the following:

1. Copy(ies) of the tax form(s) submitted or a copy of your cancelled check (front and back).
2. A copy of a detailed bill of sale or purchase agreement that substantiates the condition of the aircraft at the time of purchase and the purchase price. The FAA bill of sale is not acceptable.

**6. Was this aircraft purchased for rental purposes?** .....  Yes  No

If yes, a lessor may elect only one of the following:

1. Pay use tax on receipts from the rental or lease of the aircraft, or,
2. Pay sales or use tax on the full cost of the property.

For tax years that begin after December 31, 2001, in order to make a valid election a lessor of tangible personal property that is an aircraft must obtain a use tax registration by the earlier of:

1. The date set for the first payment of use tax under the lease or rental agreement, or,
2. 90 days after the lessor first brings the aircraft into this state.

If you are claiming to be a lessor of aircraft, please provide all of the following:

1. Copies of all the lease agreements for this aircraft.
2. A copy of your Michigan Use Tax Registration.
3. Copies of the flight logs for this aircraft.
4. Copies of advertisements and/or marketing agreements.

**7. Will this aircraft be used solely for personal, nonbusiness purposes?** .....  Yes  No

Provide an explanation on how this aircraft will be used.

**8. What state were you a resident of when this plane was purchased?** .....

**9. When did the plane first enter Michigan?** .....

**10. Do you have an appraisal dated within 6 months from the purchase date for this aircraft?** .....  Yes  No

If yes, submit a copy of the appraisal.

**11. Attach a list of any recent improvements, additions, or repairs made to this aircraft after purchase. Include the description of the improvement, the cost, and the date the improvement was made.**

12. Did you purchase this aircraft under one of the following claims of exemption?.....  Yes  No

**Relative Exemption Claim**

Provide copies of documentation showing the relationship between you (the buyer) and the seller. Examples include marriage licenses, birth certificates and certified letters of guardianship issued by a court.

Michigan grants an exemption from use tax when the buyer and seller have an immediate family relationship. The only qualifying relationships are:

- |                             |   |
|-----------------------------|---|
| Spouse                      | Stepparent, stepbrother, stepsister, stepchild                                    |
| Parent, natural or adoptive | Father-in-law, mother-in-law, brother-in-law, sister-in-law, son-in-law,          |
| Brother or sister           | daughter-in-law, or grandparent-in-law. Step in-laws are not eligible             |
| Grandparent or grandchild   | Legal ward, or legally appointed guardian with a certified letter of guardianship |
| Child, natural or adopted   |   |

**Exemption for Agricultural Use**

Submit copies of your Pesticide Applicator's license issued by the Michigan Department of Agriculture and the Special Airworthiness Certificate issued by the FAA that restricts usage of this particular aircraft to agriculture and pest control.

**Transfer of an Aircraft to or from a Business**

Provide copies of tax receipts and business documents such as corporate meeting minutes or dissolution papers. Refer to Revenue Administrative Bulletin 2020-20 on our Treasury website at [www.michigan.gov/treasury](http://www.michigan.gov/treasury) for additional information.

The transfer of an aircraft to or from a business may be exempt from use tax under the following three criteria:

1. Sales or use tax was previously paid to Michigan on the aircraft (or the aircraft was determined exempt from Michigan sales or use tax), AND,
2. The aircraft is being transferred as part of the organization, reorganization, dissolution or partial liquidation of a business, AND,
3. The beneficial ownership is not changed (i.e., no one can profit from the ownership transfer).

**Claim of Resale**

Submit copies of each document listed.

1. A valid Michigan sales tax license.
2. Evidence to support at time of purchase, the purchase was intended for resale.

**Inheritance**

1. Submit a copy of the will or trust that names you as the beneficiary of the aircraft.

**Domestic Air Carrier Exemption under MCL 205.54x**

1. Submit copy of FAA aircraft registration.
2. Submit copy of FAA 135 Air Carrier or Operating Certificate.
3. Submit evidence showing entity's availability to the public as an air carrier or cargo transport.

**Non-Profit Exemption**

Refer to Revenue Administrative Bulletin 2020-25 on our Treasury website at [www.michigan.gov/treasury](http://www.michigan.gov/treasury) for additional information.

1. Submit copy of entity's articles of incorporation.
2. Submit statement of purpose for aircraft.
3. Submit copy of IRS non-profit approval letter.

Return this form to the address below. Direct questions to **Aircraft Unit, Discovery and Tax Enforcement** at **517-636-4120**.

**Post Office Mail Address:**

Michigan Department of Treasury  
Discovery and Tax Enforcement Division  
PO Box 30140  
Lansing MI 48909

**Express Mail Address:**

Michigan Department of Treasury  
Discovery and Tax Enforcement Division  
7285 Parsons Drive  
Dimondale MI 48821