



Indiana Department of Revenue
**Certificate of Exemption from Retail Sales Tax
 on Aircraft Purchases**

Section A: Purchaser Information		
1. Purchaser's Name	2. Telephone Number	3. Email Address
4. Street Address		5. City, State, and ZIP Code

Section B: Seller Information		
6. Seller's Name	7. Telephone Number	8. Email Address
9. Street Address		10. City, State, and ZIP Code

Section C: Aircraft Purchase Information		
11. FAA N Number	12. Make and Model	13. Serial Number
14. Year of Manufacture	15. Purchase Date	16. Purchase Price

Section D: Aircraft Trade-in Information (if applicable)		
17. FAA N Number	18. Make and Model	19. Trade-in Value

Section E: Exemption Information (see instructions)
20. Indicate the reason that the Purchaser is exempt from remitting sales tax to the department: <ul style="list-style-type: none"> <input type="checkbox"/> A. Purchased from a registered dealer and the dealer collected and remitted the sales tax. <input type="checkbox"/> B. Purchased by a nonresident of Indiana and the aircraft will be based out of state within 30 days. <input type="checkbox"/> C. Purchased to be rented or leased in the ordinary course of business. (Additional reporting is required.) <input type="checkbox"/> D. Purchased to be rented or leased predominantly for public transportation. (Additional reporting is required.) <input type="checkbox"/> E. Purchased by a government entity. <input type="checkbox"/> F. Other _____

I hereby certify, under penalty of perjury, that the information contained herein is true, correct, and complete to the best of my knowledge.

 Printed Name of Purchaser

 Signature of Purchaser

 Date

 Signature of Dealer (if applicable)

 Date

Instructions for Completing the ST-108AIR

What is the ST-108AIR?

The ST-108AIR is used by an aircraft purchaser to claim an exemption from remitting sales tax on the purchase of an aircraft to the Indiana Department of Revenue.

Who should complete the ST-108AIR?

When an aircraft is purchased from a registered Indiana dealer, the dealer will complete the form. In all other instances, the purchaser of the aircraft will complete the form.

When should the ST-108AIR be sent to the department?

When an aircraft is purchased from a registered Indiana dealer, the dealer will submit the form to the department when the purchase occurs. In all other instances, the purchaser will be responsible for submitting the form when the purchase occurs. If the aircraft is to be registered in Indiana this form can be submitted in conjunction with the AE-7, Application for Aircraft Registration.

Mailing/Contact Information:

Indiana Department of Revenue
Special Tax Division
P.O. Box 644
Indianapolis, IN 46206-0644
(317) 615-2710
aircrafttax@dor.in.gov

Section A: Purchaser Information

Enter the buyer's information on lines 1 through 5. Line 3 is optional.

Section B: Seller Information

Enter the seller's information on lines 6 through 10. Line 8 is optional.

Section C: Aircraft Purchase Information

11. Enter the number assigned by the FAA.
12. Enter the name of the manufacturer and the model. For example, Cessna 172.
13. Enter the serial number.
14. Enter the year the aircraft was manufactured.
15. Enter the date of the purchase/sale transaction.
16. Enter the total price of the aircraft, prior to deducting any trade-in allowance.

Section D: Aircraft Trade-in Information

17. Enter the number assigned by the FAA.
18. Enter the name of the manufacturer and the model. For example, Cessna 172.
19. Enter the value of the aircraft that was traded.

Section E: Exemption Information

20. Select the reason why the purchaser is exempt from remitting sales tax.
 - A. Mark this box if the aircraft was purchased from a registered Indiana dealer and the dealer collected the sales tax at the time of purchase.
 - B. Mark this box if the aircraft was purchased by a nonresident of Indiana and the aircraft will be based out of state within 30 days. See IC 6-2.5-5-42.
 - C. Mark this box if the aircraft will be rented or leased in the ordinary course of business. You must submit Form AE-2 annually and meet the requirements designated in IC 6-2.5-5-8(e) through 8(g) to maintain the exemption.
 - D. Mark this box if the aircraft will be rented or leased for predominant use in public transportation. You must submit Form AE-3 annually. See IC 6-2.5-5-8(h).
 - E. Mark this box if the aircraft was purchased by a government entity.
 - F. Mark this box if the reason for exemption is not listed above and provide the reason. The department will evaluate the claim for exemption.