Form AE-7
State Form 7695
(R11 / 7-26)

Indiana Department of Revenue
Application for Aircraft Registration

Mailing/Contact Information:
Indiana Department of Revenue
Special Tax Division
P.O. Box 644
Indianapolis, IN 46206
317-615-2710
aircrafttax@dor.in.gov

Section A: Owner Information

1. Type of Ownership
   - ☐ Individually Owned
   - ☐ Business Owned
   - ☐ Co-owned
   - ☐ Dealer Owned (see instructions)
   - ☐ State of Indiana Owned (see instructions)
   - ☐ Other _____

2. Owner Name	3. Co-Owner Name	4. Co-Owner Name
Street Address	Street Address	Street Address
City, State, and ZIP Code	City, State, and ZIP Code	City, State, and ZIP Code
Telephone Number	Telephone Number	Telephone Number
Email Address	Email Address	Email Address
Social Security Number or FEIN	Social Security Number or FEIN	Social Security Number or FEIN
Percentage of Ownership	Percentage of Ownership	Percentage of Ownership

All correspondence will be sent to the owner listed on Line 2 above.

Section B: Aircraft Information

5. FAA N-Number	6. Make	7. Model
8. Serial Number	9. Year of Manufacture	10. Maximum Landing Weight
11. Base Airport Name	12. Base Aircraft County	13. Base Aircraft Township

14. Type of Aircraft
- ☐ Piston-driven (Class A)
- ☐ Piston-driven and Pressurized (Class B)
- ☐ Turbine-driven (Class C)
- ☐ Homebuilt (Class D)
- ☐ Glider (Class D)
- ☐ Hot Air Balloon (Class D)

15. Date Airworthiness Certificate Issued

Section C: Purchase/Transfer Information

16. Type of Transaction
- ☐ Purchased from Indiana Dealer
  Name _____
- ☐ Transferred
- ☐ Other _____
- ☐ Purchased from Prior Owner:
  Name _____
  Street _____
  City, State, ZIP Code _____

17. FAA N-Number of Trade-In (if applicable)	18. Make and Model of Trade-In (if applicable)
19. Date of Purchase	20. Date Based in Indiana

21. Will this aircraft be used for renting and/or leasing? ☐ Yes ☐ No

Section D: Excise Tax Computation

22. Maximum Landing Weight (Enter the amount from Section B, Line 10) — lbs

23. Tax Rate (Refer to Section B, Line 14 for the Class)

Aircraft Age	Class A	Class B	Class C	Class D
0-4 Years	$.04	$.065	$.09	$.0175
5-8 Years	$.035	$.055	$.08	$.015
9-12 Years	$.03	$.05	$.07	$.0125
13-16 Years	$.025	$.025	$.025	$.01
17-25 Years	$.02	$.02	$.02	$.0075
26 Years and Older	$.01	$.01	$.01	$.005

24. Gross Excise Tax Due (Line 22 multiplied by Line 23) — $

25. Excise Tax Reduction (Line 24 multiplied by the rate from the table)

Based on the month aircraft became subject to registration

February	March	April	May	June	July	August	September	October	November/December
.10	.20	.30	.40	.50	.60	.70	.80	.90	No reduction

$

26. Net Excise Tax Due (Line 24 minus Line 25) — $

27. Excise Tax Credit (See instructions) — $

28. Excise Tax Due (Line 26 minus Line 27) — $

29. Penalty (See instructions) — $

30. Interest (See instructions) — $

31. Total Excise Tax Amount Due (Line 28 plus Line 29 plus Line 30) — $

Section E: Sales/Use Tax Computation

32. Purchase Price — $

33. Trade-in Allowance — $

34. Amount Subject to Sales Tax (Line 32 minus Line 33) — $

35. Sales Tax Rate — .07

36. Sales Tax Due (Line 34 multiplied by Line 35) — $

37. Use Tax Credit (See Instructions) — $

38. Sales/Use Tax Amount Due (Line 36 minus Line 37) — $

39. Penalty (See instructions) — $

40. Interest (See Instructions) — $

41. Total Sales/Use Tax Amount Due (Line 38 plus Line 39 plus Line 40) — $

Section F: Tax/Fee Summary

42. Total Excise Tax Amount Due (Section D, Line 31) — $

43. Total Sales/Use Tax Amount Due (Section E, Line 41) — $

44. Registration/Transfer Fee Due (See Instructions) — $

45. Total Amount Due (Line 42 plus Line 43 plus Line 44) — $

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

Signature of Owner _____ Printed Name of Owner _____ Date _____

Signature of Owner _____ Printed Name of Owner _____ Date _____

Signature of Owner _____ Printed Name of Owner _____ Date _____

Instructions for Completing the Application for Aircraft Registration

What is the AE-7?
The AE-7 is used to register an aircraft with the Indiana Department of Revenue.

Who should submit the AE-7?
- Any resident of Indiana who owns an aircraft must submit this form within 31 days of purchase date or within 31days of the Federal Aviation Administration (FAA) issuing the airworthiness certificate in the case of homebuilt aircraft.
- Any nonresident who bases an aircraft in Indiana for more than 60 days must submit this form within 60 days of establishing a base in Indiana.
- Any dealer with an inventory aircraft that during a year has total time in service exceeding 50 hours must submit this form within 31 days after the date the total time in service exceeds 50 hours.
- Any dealer with an inventory aircraft used for any purpose other than resale or demonstration flights must submit this form within 31 days after the date the improper use began.

Where do I send the completed AE-7?
Indiana Department of Revenue
Special Tax Division
P.O. Box 644
Indianapolis, IN 46206-0644

You can also file electronically using INTIME, a secure, easy, and convenient way to manage your account online. For more information, visit intime.dor.in.gov.

Are there any supporting documents that I should include?
Yes. A bill of sale, Form AE-5, or other written evidence should be included to support the purchase price of the aircraft.

If the transaction is exempt from sales/use tax, include Form ST-108AIR or other supporting documentation.

If the aircraft is being purchased for use on your farm, include Form AGQ-100.

What are the payment options?
You can write a check and include it with the AE-7 or you can pay electronically by visiting intime.dor.in.gov.

Who do I contact if I have questions?
You can reach us at 317-615-2710 or aircrafttax@dor.in.gov.

Section A: Owner Information
1. Mark only one box. Dealer Owned should only be selected when the aircraft is used for a purpose other than resale, or if the total time in service during the year exceeds 50 hours. If State of Indiana Owned is selected, the aircraft must be reported for registration but taxes and fees do not apply.

2. An entry is required in all fields except email address. If the aircraft is not co-owned, enter “100” for percentage of ownership.

3. If the aircraft is co-owned, enter the appropriate information.

4. If the aircraft is co-owned, enter the appropriate information. If there are more than 3 owners additional sheets may be included.

Section B: Aircraft Information
5. Enter the number assigned by the FAA. It starts with N,which is followed by 1 to 5 digits, or 1 to 4 digits followed by a letter, or 1 to 3 digits followed by two letters.

6. Enter the name of the manufacturer (i.e. Cessna).

7. Enter the aircraft model name or number assigned by the manufacturer (i.e. 172).

8. Enter the aircraft serial number.

9. Enter the year the aircraft was manufactured. If the aircraft is homebuilt, enter the year the airworthiness certificate was issued.

10. Enter the maximum weight (in pounds) of the aircraft, accessories, fuel, pilot, passengers and cargo that is permitted on landing.

11. Enter the name of the airport where the aircraft is hangared, housed or kept when not in use. If it is not stored at an airport, indicate not applicable.

12. Enter the county where the aircraft is located when not in operation.

13. Enter the township where the aircraft is located when not in operation.

14. Mark only one box. For example, if the aircraft is homebuilt and also piston-driven, select homebuilt.

15. Enter the date that the FAA issued the airworthiness certificate.

Section C: Purchase/Transfer Information
16. Check all that apply. If purchased from an Indiana dealer and sales tax was paid to the dealer, include a copy of the form provided by the dealer.

17. If you traded an aircraft when obtaining the aircraft being registered, enter the FAA N-Number of the trade-in.

18. If you traded an aircraft when obtaining the aircraft being registered, enter the make and model of the trade-in.

19. Enter the date the aircraft was purchased.

20. Enter the date the aircraft was moved to Indiana.

21. Mark the appropriate box.

Section D: Excise Tax Computation
This section should not be completed if the aircraft is owned by a nonprofit museum or by the State of Indiana.

22. **Maximum Landing Weight.** Enter the amount from Section B, Line 10.

23. **Tax Rate.** To determine the Aircraft Age, take the year for which you are applying for registration and subtract the year entered in Section B, Line 9.To determine the Class, see Section B, Line 14. The intersection of the row and column is the tax rate to be entered.

24. **Gross Excise Tax Due.** Multiply Line 22 by Line 23.

25. **Excise Tax Reduction.** If the aircraft becomes subject to registration after December 31, the tax to be paid is reduced by 10% for each full calendar month which has elapsed since December 31. Enter the amount, if any, from the table that corresponds to the date the aircraft became subject to registration multiplied by Line 24.

26. **Net Excise Tax Due.** Subtract Line 25 from Line 24.

27. **Excise Tax Credit.** You may make an adjustment if you are eligible for any of the following credits:
    - If you sold an aircraft and had paid the excise tax, you may be entitled to a credit equal to the lesser of 90% or 10% times the number of months remaining in the registration year. If you enter an amount here, you cannot enter an amount for excise tax reduction on Line 25.
    - If you received a property tax deduction under IC 6-1.1-12-13 or 14, the credit is equal to the amount of property tax deduction you are entitled to, less the amount of the deduction used to offset your property taxes or vehicle excise taxes, multiplied by .07. You must provide a certified statement from the county auditor showing the credit is allowable.
    - If you received a property tax deduction under IC 6-1.1-51-10, the credit equals the amount of the deduction less the amount of the deduction used to offset the property taxes (unless the aircraft is subject to both the aircraft excise tax and personal property tax, in which case the deduction applies to both property taxes and excise taxes). You must provide a certified statement from the county auditor showing the credit is allowable.

28. **Excise Tax Due.** Subtract Line 27 from Line 26.

29. **Penalty.** If you do not register and pay the excise tax due by the due date, a penalty applies. The penalty is the greater of $20 or 20% of Line 28.

30. **Interest.** If you do not register and pay the excise tax due by the due date, interest applies. The interest rate is determined on a calendar-year basis and can change from year to year. Please refer to www.in.gov/dor/files/reference/dn03.pdf for the current rate. An example of an interest calculation follows

    Tax due: $3,000
    Registration due: 05/31/2026
    Days late: 39
    Registration filed: 07/09/2026
    Interest rate: 7% (rate for year 2026)

    (39 days divided by 365 days) multiplied by 7% multiplied by $3,000 equals $22.44

31. **Total Excise Tax Amount Due.** Add Line 28 plus Line 29 plus Line 30.

Section E: Sales/Use Tax Computation
This section should not be completed if any of the following apply:
- Sales tax was paid to the dealer from which you purchased the aircraft. You must include a copy of the form provided to you by the dealer.
- The aircraft is homebuilt and sales tax was paid on all parts and materials.

If the aircraft will be rented or leased (IC 6-2.5-5-8), please contact us for further instructions.

If the aircraft is being purchased for your own agricultural use, please include Form AGQ-100.

32. **Purchase Price.** Enter the exact dollar amount paid. Do not enter “$1,” “OVC,”or “Trade.” You must include a bill of sale, receipt, or Form AE-5 to support the amount reported on this line. If you do not have supporting documentation, the price will be calculated using the average selling price of the aircraft. If the aircraft was a gift, enter the value of the aircraft.

33. **Trade-in Allowance.** If you traded in an aircraft when purchasing this aircraft, enter the trade-in value.

34. **Amount Subject to Sales Tax.** Subtract Line 33 from Line 32.

35. **Sales Tax Rate.** The current sales/use tax rate is 7%.

36. **Sales Tax Due.** Multiply Line 34 by Line 35.

37. **Use Tax Credit.** If you paid sales tax to another state, you are entitled to a credit not to exceed the amount on Line 36. Documentation must be included.

38. **Sales/Use Tax Amount Due.** Subtract Line 37 from Line 36.

39. **Penalty.** If you do not register and pay the sales tax due by the due date, a penalty applies. The penalty is the greater of $5 or 10% of Line 38.

40. **Interest.** If you do not register and pay the sales tax due by the due date, interest applies. The interest rate is determined on a calendar-year basis and can change from year to year. Please refer to www.in.gov/dor/files/reference/dn03.pdf for the current rate. An example of an interest calculation follows:

Tax due: $3,000
Registration due: 05/31/2026
Days late: 39
Registration filed: 07/09/2026
Interest rate: 7% (rate for year 2026)

(39 days divided by 365 days) multiplied by 7% multiplied by $3,000 equals $22.44

41. **Total Sales/Use Tax Amount Due.** Add Line 38 plus Line 39 plus Line 40.

Section F: Tax/Fee Summary

42. Enter the amount from Section D, Line 31.

43. Enter the amount from Section E, Line 41.

44. The registration fee is $10 unless the aircraft is owned by a nonprofit museum or by the State of Indiana, in which case there is no registration fee.

45. Add Line 42 plus Line 43 plus Line 44.