



Indiana Department of Revenue
Application For Aircraft Registration

Mailing/Contact Information:
Indiana Department of Revenue
Special Tax Division
P.O. Box 644
Indianapolis, IN 46206-0644
(317) 615-2544
aircrafttax@dor.in.gov

Section A: Owner Information

1. Type of Ownership:		
<input type="checkbox"/> Individually Owned	<input type="checkbox"/> Dealer Owned (see instructions)	
<input type="checkbox"/> Business Owned	<input type="checkbox"/> State of Indiana Owned (see instructions)	
<input type="checkbox"/> Co-owned	<input type="checkbox"/> 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 Federal Identification Number	Social Security Number or Federal Identification Number	Social Security Number or Federal Identification Number
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:		
<input type="checkbox"/> Piston-driven (Class A)	<input type="checkbox"/> Piston-driven and Pressurized (Class B)	<input type="checkbox"/> Turbine-driven (Class C)
<input type="checkbox"/> Homebuilt (Class D)	<input type="checkbox"/> Glider (Class D)	<input type="checkbox"/> Hot Air Balloon (Class D)
15. Date Airworthiness Certificate Issued		

Section C: Purchase/Transfer Information

16. Type of Transaction:	
<input type="checkbox"/> Purchased from Indiana Dealer: Name: _____	<input type="checkbox"/> Purchased from Prior Owner: Name: _____
<input type="checkbox"/> Transferred	Street: _____
<input type="checkbox"/> Other: _____	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? <input type="checkbox"/> Yes <input type="checkbox"/> No	

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 31 days of the Federal Aviation Administration (FAA) issuing the airworthiness certificate in the case of homebuilt aircraft
- Any nonresident who bases an aircraft in Indiana 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 <https://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 <https://intime.dor.in.gov>.

Who do I contact if I have questions?

You can reach us at (317)615-2544 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 consists of 1-5 digits, or 1-4 digits followed by a letter, or 1-3 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 "N/A".
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. Enter the amount from Section B, Line 10.
23. 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. Multiply Line 22 by Line 23.
25. 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. Subtract Line 25 from Line 24.
27. 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 on Line 25.
28. Subtract Line 27 from Line 26.
29. 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. 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/dn03.pdf for the current rate. An example of an interest calculation follows:

Tax due: \$3,000
 Registration due: 05/31/2019
 Registration filed: 07/09/2019
 Days Late: 39
 Interest rate: 3% (rate for year 2019)

$(39 \text{ days} / 365 \text{ days}) \times 3\% \times \$3,000 = \$9.62$
31. Add Line 28 plus Line 29 plus Line 30.
32. 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. If you traded in an aircraft when purchasing this aircraft, enter the trade-in value.
34. Subtract Line 33 from Line 32.
35. The current sales/use tax rate is 7%.
36. Multiply Line 34 by Line 35.
37. 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. Subtract Line 37 from Line 36.
39. 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. 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/dn03.pdf for the current rate. An example of an interest calculation follows:

Tax due: \$3,000
 Registration due: 05/31/2019
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 Days Late: 39
 Interest rate: 3% (rate for year 2019)

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41. 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.

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.