



Form
AE-9
State Form 55558
(R / 6-15)

Indiana Department of Revenue
Aircraft Dealer Inventory Adjustment Form
Aeronautics Section
P.O. Box 644
Indianapolis, IN 46206-0644

Aircraft Dealer Name: _____ Dealer Number: _____

Add inventory aircraft not listed on the Tax Computation Form but included in your inventory on the last day of December.

Aircraft Number N	Serial Number	Aircraft Make	Aircraft Model	Aircraft Type	Year of Manufacture	Number of Engines
Date of Purchase	Tax Computation (Gross weight multiplied by tax rate)		Excise Tax Due	Penalty (if paid after January 15)	Total Remittance	
	.lbs	X	=	\$	\$	\$

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	.lbs	X	=	\$	\$	\$

Delete aircraft listed on Tax Computation Form that were sold on or before the last day in December. Copies of ST-108AC or the ST-137AC must be included.

Aircraft Number: _____ Exact Date of Sale: _____

Check which document has been enclosed for this sale. Copy of ST-108AC enclosed Copy of ST-137AC enclosed

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This dealer did not have any aircraft in inventory on the last day in December.

Under penalty of perjury, I certify that the information on this form is true and correct.

Authorized Signature

Printed Name and Title

Date

Instructions for Aircraft Dealer Inventory Adjustment Form

1. All inventory aircraft owned by your dealership on the last day of December must have excise tax computed and paid to the Indiana Department of Revenue. Any aircraft used for rental, leasing, or flight instruction must be registered as non-dealer use on the Application for Aircraft Registration or Exemption.
2. Add any inventory aircraft not listed on your tax computation form to the front of this form. All aircraft information must be filled in completely. Please do not leave any blank spaces.
3. To compute the age of the aircraft, subtract the year of manufacture from the current year:
2014 – 2004 = 10 years old
4. For Indiana aircraft type, use one of the following:
 - 1) Piston-driven 2) Piston-driven and pressurized
 - 3) Turbine 4) Home-built
 - 5) Glider 6) Hot-air balloon
5. Use the following chart to determine the tax rate:

Aircraft Age	Type 1	Type 2	Type 3	Type 4/5/6
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 & older	\$.01	\$.01	\$.01	\$.005

6. You may use the gross weight or the landing weight (whichever is lowest) to compute the excise tax due. Empty weight will not be accepted. Multiply the weight by the tax rate for each additional aircraft on the front of this form. Late penalty is the greater of \$20 or 20% of the excise tax due on inventory aircraft.
7. Add all excise tax computed on the front side to the amount due on the tax computation form. Remit one check made payable to Indiana Department of Revenue.
8. All aircraft that you have deleted from the tax computation form must be listed on the bottom portion of this form. For the Indiana Department of Revenue to release you from liability, you must submit proof that Indiana sales/use tax was collected by providing a copy of Form ST-108AC or Form ST-137AC.
9. Place a checkmark in the box if your dealership does not have any aircraft in inventory on the last day of December which are subject to tax.
10. An officer of the dealership must sign and date the form. Otherwise, the dealership will be subject to tax, penalty, and interest on any unreported aircraft.
11. If you have any questions regarding this form, please contact this office at (317) 615-2544. You may make copies of this form if you need additional reporting space.