



## Do You Owe Aircraft Use Tax?

A taxpayer who is required to register aircraft with the Arizona Department of Transportation (ADOT) may be subject to Arizona use tax.

Arizona Department of Revenue (ADOR) will reach out to the taxpayer via questionnaire. The taxpayer will need to provide proof that sales tax was collected in the state of purchase and that the amount of tax paid is equal to or greater than the applicable Arizona use tax.

If proof is not received, or if the tax was not paid or was less than Arizona use tax, the taxpayer will be billed for use tax by ADOR.

*\* Some cities or towns may impose city/town use tax in addition to any use tax imposed at state level.*

AZ  
Taxes.gov

APPLY | FILE | PAY



## **DESK AUDIT**

Monday through Friday  
8 a.m. to 5 p.m.  
(602) 716-6450

## **MAILING ADDRESS**

Arizona Department of  
Revenue  
Desk Audit  
1600 W Monroe  
Division Code 22  
Phoenix, AZ 85007

# Do You Owe Aircraft Use Tax?



**Visit the Aircraft Use Tax page to determine if you are subject to use tax:**

*[azdor.gov/transaction-privilege-tax/aircraft-use-tax](http://azdor.gov/transaction-privilege-tax/aircraft-use-tax)*



**Visit the Arizona Department of Transportation for more information about registering your aircraft:**

*[azdot.gov/motor-vehicles/professional-services/aircraft-services](http://azdot.gov/motor-vehicles/professional-services/aircraft-services)*

To view applicable taxes for your out-of-state aircraft purchase, use our Vehicle Use Calculator at:  
**[usetax.az.gov](http://usetax.az.gov)**

**For additional information, email us at:  
[AircraftUseTax@azdor.gov](mailto:AircraftUseTax@azdor.gov)**