



### Aircraft Registration Application Instructions:

When an aircraft other than a new aircraft is registered in Iowa, the registration fee shall be based upon the number of years the aircraft was previously registered. The model year of the aircraft shall be used to determine the number of times the aircraft was previously registered, and a reduction of the registration fee shall be computed accordingly.

- 1) Please complete the application in full.
  - 2) The fees are determined by the aircraft's use:
    - a) Scheduled airline used for interstate operation - \$100.
    - b) Fixed base operator providing general public service under agreement with the governing body of a publically-owned, public-use airport - \$100.
    - c) A helicopter used exclusively as an air ambulance service - \$1,000.
    - d) Aircraft which is 30 years old or older and is for personal use only - \$35.
    - e) All aircraft used for business
    - f) Aircraft less than 30 years old which is used for personal use only, the following schedule applies:  
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(rounded to the nearest whole dollar with a minimum registration fee of \$35).  
Manufacturers list price x 1% = 1st years fee  
Manufacturers list price x .75% = 2nd years fee  
Manufacturers list price x .50% = 3rd years fee  
Manufacturers list price x .25% = 4th year and older.  
An aircraft shall not be registered for a fee of less than thirty-five dollars or more than five thousand dollars.
  - g) An aircraft which has been assembled (home built) and no established manufacturer's list price exists, the cost of the aircraft kit and any additional parts or components shall be totaled and used as the manufacturer's list price in determining the registration fee. Use tax is due on the aircraft kit and additional parts or components if sales tax was not paid at the time of purchase.
- 3) Unairworthy aircraft are required to be registered but are exempt from the annual registration fee until the aircraft becomes airworthy.

### Transfer of Ownership within Iowa:

A purchaser of an aircraft who will be basing and operating the aircraft for thirty days or more in Iowa shall provide the notice of Transfer of Ownership and the Aircraft Registration Application fully completed to the department within 30 days of purchase date. If current, registration fees shall transfer to the purchaser of the aircraft. The Notice of Transfer of Ownership must be submitted within 30 days from the date of purchase to avoid a \$5 transfer penalty. (See use tax below.) Any delinquent registration fees and penalties must be paid at the time of transfer.

### Registration Process and Penalty:

When registering a newly purchased aircraft or an aircraft brought into the state, you have 30 days to complete the registration process, starting with the date of purchase or the date an aircraft is brought into Iowa. If you fail to register your aircraft within that time period, a monthly penalty of 5% of the registration fees will begin to accrue on the first day of the month following 30 days from the date of purchase or date the aircraft was brought into Iowa.

### Use Tax:

As of July 1, 2008, a 6% use tax will be collected by the Iowa Department of Transportation's Office of Aviation on aircraft registered in Iowa. Payment should be sent with the Application for Aircraft Registration, along with a copy of a bill of sale and fees for annual registration. You may be exempt from use tax if:

- 1) an owner moving to Iowa has owned the aircraft for more than one year
- 2) an owner moving to Iowa has owned an aircraft for less than one year but can provide proof that use tax has been paid in the previous state of registration, or
- 3) the ultimate end user of the aircraft will pay sales tax (i.e., rental, lease).
- 4) you submit a letter of exemption from the Department of Revenue

The Office of Aviation, at its discretion, may direct aircraft registration applicants to the Iowa Department of Revenue to obtain a letter of exemption if there are any questions about the requirement to pay use tax on a newly registered aircraft.

If you have questions regarding use tax or tax exemption, first contact the Office of Aviation at (515) 239-1691. If there are additional questions, contact Taxpayer Services at (515) 281-5603.

**PLEASE RETURN COMPLETED APPLICATION ALONG WITH YOUR CHECK PAYABLE TO  
THE IOWA DEPARTMENT OF TRANSPORTATION AT THE ADDRESS ON THE FRONT OF THE APPLICATION.**