

**FORM AST-3 Virginia Aircraft Sales and Use Tax Return**



Office Use Only

**Virginia Department of Taxation  
P. O. Box 715  
Richmond, VA 23218-0715**

Owner's Name(s) (If individual list as last name, first name, middle initial. If corporation or partnership list legal business name.) Use back of form to list multiple owners.			
Address			FEIN /SSN
City	State	ZIP Code	Virginia Account Number
1. Aircraft FAA Registration Number <b>N</b>		Serial Number	
2. Aircraft Make	Aircraft Model	Aircraft Year	3. Date Aircraft Purchased or Moved Into Va.
4. Date Aircraft Licensed in Virginia	If the aircraft is not licensed in Virginia and was used in Virginia for 60 days during any 12 month period, please indicate the earliest Month/Year this took place. Month _____ Year _____		
5. Name and Address of Seller			
Name			
Address			
6. Sale Price of Aircraft, Including Attachments and Accessories (No deduction allowable for trade-in. <b>Must attach copy of Bill of Sale that includes purchase price.</b> )		\$	
6a. Less Federal Manufacturer's Excise Tax (Deductible only if included in amount on line 6 and separately stated on invoice.)		\$	
6b. Amount of Sale Price of Aircraft Subject to Tax (Line 6 less Line 6a.)		\$	
7. Current Market Value of Aircraft (This item is applicable only if the aircraft is licensed in this State six months or more after its acquisition without this State, in which case the tax will be computed on the current market value, or sales price, whichever is less)		\$	
8. Tax 2% of amount on Line 6b, or Line 7, whichever is applicable		\$	
9. Less Credit Allowable for a Similar Tax Paid to Another State or the Virginia Retail Sales and Use Tax Paid by the Owner On Component Parts for Construction of the Aircraft (Attach copies of invoices showing tax billed and paid.)		\$	
10. Net Amount of Tax Due (Line 8 less Line 9)		\$	
11. Penalty		\$	
12. Interest		\$	
13. Total Tax, Penalty and Interest Due		\$	

I declare that this return (including any accompanying document) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Signature		Phone Number		Date	
Contact Person		Email		Fax Number	

**Send Return, Payment and Copy of Bill of Sale To:**

**Department of Taxation  
Virginia Aircraft Sales and Use Tax  
P. O. Box 715  
Richmond, VA 23218-0715**

**For Assistance Contact:**

**Virginia Department of Taxation  
P. O. Box 715  
Richmond, VA 23218-0715  
Or  
Call (804) 786-2450  
Or  
Visit Our website: [www.tax.virginia.gov](http://www.tax.virginia.gov)**