



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 16
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



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

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

**For additional information, email us at:
VehicleUseTax@azdor.gov**