



PO Box 182048  
Columbus, OH 43218-2048  
tax.ohio.gov

Title Transfer Review Program  
\*\*\*YOUR IMMEDIATE ACTION IS REQUIRED\*\*\*\*

NAME  
ADDRESS  
CITY, ST, ZIP

Month, 00, 2016  
Contact ID:

RE: N#: XXXXX  
Year:  
Model:

As required by law, the [Ohio Department of Taxation](#) is conducting a review of registered aircraft transactions to verify compliance with [Ohio sales and use tax laws](#). Ohio use tax laws apply to transactions in which Ohio sales tax was not collected. Under [Ohio Revised Code 5741.12](#), use tax is due from “every person storing, using, or consuming [tangible personal property](#)” in Ohio that was obtained in a transaction in which the seller did not collect and remit Ohio sales tax.

As part of this review, we are requesting that you provide all of the following information to verify compliance with the sales and use tax provisions of the [Ohio Revised Code](#). You may either send the information to us by mail, email, fax or complete the [questionnaire](#) online at [tax.ohio.gov](#) through the [Self Help Library](#) and attach the other requested information.

- The actual sales invoice, purchase order, or lease agreement (please note that a copy of the FAA bill of sale is not sufficient documentation)
- Evidence of hangar location if your aircraft is not registered in Ohio
- The completed [Aviation Questionnaire](#)

If we determine use tax is due based on documentation submitted, you will be notified accordingly. Any false representation of the price would be in violation of [Ohio Revised Code section 2921.13](#). Violation of this section is punishable by a fine of up to \$1,000 or six (6) months imprisonment, or both.

If you have any questions, please contact us.

Compliance Division  
Email: [Vehicle.Group@tax.state.oh.us](mailto:Vehicle.Group@tax.state.oh.us)  
Phone: 1-888-405-4039  
Fax: 1-206-984-2940  
TTY/TDD: 1-800-750-0750

Month 00, 2016

N#: XXXXX Registered to:

AVIATION QUESTIONNAIRE

If the aircraft, N# XXXXX, has been sold or leased by you or your organization, you are still required to provide all of the information on this form.

PLEASE COMPLETE ALL FIELDS BELOW

State of Registration: _____ Did you purchase or lease? <input type="checkbox"/> Purchase or <input type="checkbox"/> Lease	
Purchase Price: \$ _____ Date Purchased: ____/____/____ Date Received: ____/____/____	
HANGAR INFORMATION (Location of the aircraft)	
Name: _____	
Address: _____	
City: _____ State: _____ ZIP: _____ County: _____	
SELLER INFORMATION (From whom you purchased or leased the aircraft)	
Name: _____	
Address: _____	
City: _____ State: _____ ZIP: _____ County: _____	
Seller was: <input type="checkbox"/> Dealer <input type="checkbox"/> Broker <input type="checkbox"/> Other: _____	
BUYER/LESSEE INFORMATION (To whom you sold or leased the aircraft)	
Name: _____	
Address: _____	
City: _____ State: _____ ZIP: _____ County: _____	
Sale/Lease Price: \$ _____ Transaction through: <input type="checkbox"/> Dealer <input type="checkbox"/> Broker <input type="checkbox"/> Other: _____	

I certify that the information I have given on this questionnaire is correct.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Social Security Number or [Federal Employer Identification Number](#): \_\_\_\_\_

Phone: \_\_\_\_\_ Vendor's License (if applicable): \_\_\_\_\_