



**Commonwealth of Virginia**  
**DEPARTMENT OF AVIATION**  
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**DEPARTMENT OF AVIATION  
USE ONLY:**

Verified  
Registrations \_\_\_\_\_  
Data Entry Date \_\_\_\_\_

## **QUARTERLY REPORT COMMERCIAL FLEET AND NONCOMMERCIAL DEALER FLEET**

### **INSTRUCTIONS:**

Type or print providing complete information

Mail or fax this form to Virginia Department of Aviation

Quarterly Reports are due by the last day of the month following the close of the quarter

Registered dealers are required to pay the tax rate of 2% on gross receipts from all revenue derived from the sale of the aircraft in Virginia. The dealer must file a return and pay the tax monthly based on the gross receipts arising from all taxable transactions during the preceding month. Include with this report a copy of the Dealer's Aircraft Sales and Use Tax Return – Form AST-2 showing where the tax was remitted.

**Applicable to Noncommercial Dealer Fleet Registration ONLY;** To maintain eligibility for a "dealer" status, a person must meet the requirements as set forth by the *Code of Virginia* §58.1. The *Code of Virginia* defines a dealer to be any person owning five or more aircraft during the calendar year who the Commissioner finds is in the regular business of selling aircraft. 24VAC5-20-70 states noncommercial dealer aircraft licenses/registrations will be issued to dealers for demonstrations flights only. A noncommercial dealer license/registration will not be valid while the aircraft is being used for personal use, rental, charter or for any purpose from which revenue is derived.

Fleet Number		Year		Quarter	
Company Name					
Address					
City, State, ZIP Code					
E-Mail Address		Business Phone			
Contact Person		Contact Phone			

List all aircraft covered under your Commercial Fleet or Noncommercial Dealer Fleet Registration for the preceding 3 months. Provide the name and address of the new owner of any aircraft sold during the same period.

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