

OKLAHOMA TAX COMMISSION
FORM 13-34
OKLAHOMA APPLICATION FOR REGISTRATION OF AIRCRAFT
AND REPORT OF EXCISE TAX
FOR AIRCRAFT PURCHASED ON OR AFTER NOVEMBER 1, 2017.

**This form is used for aircraft purchased
ON or AFTER NOVEMBER 1, 2017.**

ANNUAL REGISTRATION FEE SCHEDULE					
Maximum Gross Weight (in pounds)	Single Engine	Rotary Wing	Multi Engine	Turbo Prop	Turbo Jet
less than 1,750	30.00	60.00	90.00	180.00	300.00
1,751 - 2,500	52.50	105.00	157.50	315.00	525.00
2,501 - 3,500	82.50	165.00	247.50	495.00	825.00
3,501 - 4,500	112.50	225.00	337.50	675.00	1125.00
4,501 - 5,500	142.50	285.00	427.50	855.00	1425.00
5,501 - 6,500	172.50	345.00	517.50	1035.00	1725.00
6,501 - 8,500	202.50	405.00	607.50	1215.00	2025.00
8,501 - 10,000	277.50	555.00	832.50	1665.00	2775.00
10,001 - 13,000	345.00	690.00	1035.00	2070.00	3450.00
13,001 - 17,000	397.50	795.00	1192.50	2385.00	3975.00
17,001 - 20,000	450.00	900.00	1350.00	2700.00	4500.00
20,001 - 25,000	562.50	1125.00	1687.50	3375.00	5625.00
25,001 - 30,000	750.00	1500.00	2250.00	4500.00	7500.00
30,001 - 40,000	937.50	1875.00	2812.50	5625.00	9375.00
40,001 - 50,000	1125.00	2250.00	3375.00	6750.00	11250.00
50,001 - 75,000	1500.00	3000.00	4500.00	9000.00	15000.00
75,001 - 100,000	1875.00	3750.00	5625.00	11250.00	18750.00
100,001 - and over	2250.00	4500.00	6750.00	13500.00	22500.00

The fees of this subsection will be reduced at a rate of ten percent (10%) each year following the date of manufacture until the fee is equal to fifty percent (50%) of the original fee, which will then be the fee for each year thereafter.

First year registration is pro-rated quarterly. The breakdown is as follows.

Purchase date of aircraft	The percent of normal yearly fee due
January - March	100%
April - June	75%
July - September	50%
October - December	25%

Sailplanes, balloons and home built aircraft are subject to a flat fee of ten dollars (\$10.00) per year.

Class	*Examples	Type
Single engine		C-172
Multi engine		FA-24
Turbo prop		E-33
Jet		M-20-C

EXCISE TAX

An excise tax of three and one-fourth (3 1/4%) of the purchase price is levied on each aircraft that is to be registered with the Federal Aviation Administration upon the transfer of legal ownership of any such aircraft or use of any such aircraft with this state. The excise tax is due at the time of the transfer of legal ownership or first registration in Oklahoma.

Mandatory inclusion of Social Security and/or Federal Employer's Identification numbers is required on forms filed within the Oklahoma Tax Commission pursuant to Title 68 of the Oklahoma Statutes and regulations thereunder, for identification purposes, and are deemed part of the confidential files and records of the Oklahoma Tax Commission.

The Oklahoma Tax Commission is not required to give actual notice of changes in any state law.

Antique Aircraft must meet one of the following requirements:

- 1) A small U.S. registered aircraft (12,500 lbs. or less) built at least 30 years ago or a U.S. registered aircraft for which an experimental certificate has been issued.
- 2) Operated for the purpose of exhibition, including a motion picture or television production, or an airshow.
- 3) Except for practice and test flights necessary for exhibition purposes, it is operated only at the location of the exhibition, between the exhibition locations, and between those locations and the base of operations of the aircraft.

Qualified antique aircrafts have an annual registration fee of \$10.00. Antique aircraft are not exempt from excise tax.