



State Tax Commission of Missouri Original Assessment Outreach

<https://stc.mo.gov>
<https://moftp.mo.gov>
OriginalAssessment@stc.mo.gov

Commercial Aircraft



Original Assessment Section - State Tax Commission of Missouri 2021

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Slide 1 Commercial Aircraft

Welcome to the Original Assessment Outreach training video on Commercial Aircraft. I'm Stacey Cowan, staff member of the Original Assessment team. The other team members are Sandy Wankum, Outreach Coordinator and Rosella Schad, Manager.

Commercial Aircraft

- “Commercial aircraft” is defined as an aircraft fully equipped for flight and of more than 3,000 pounds maximum gross take-off weight (RSMo Section 155.010)
- There are two categories of commercial aircraft:
 - (1) commercial aircraft owned by others (CAOBO – account 120) and are not engaged in the carriage of persons or cargo for hire; and
 - (2) commercial aircraft owned by airlines (CAOBA – account 130) and are engaged in the carriage persons or cargo for hire
- The allocation to Missouri is based on total miles flown in Missouri to total system miles flown.



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Slide 2 Commercial Aircraft

{Commercial Aircraft Owned by Others will be referred to as CAOBO or “CAOBO” and Commercial Aircraft owned by Airlines will be referred to as CAOBA or “CAOBA” in this training video.}

- “Commercial aircraft” is defined as an aircraft fully equipped for flight and of more than 3,000 pounds maximum gross take-off weight (Section 155.010, RSMo).
- The STC designates commercial aircraft as follows:
 - (1) Commercial Aircraft Owned By Others (CAOBO – Account 120s) are not engaged in the carriage of persons or cargo for hire; and
 - (2) Commercial Aircraft Owned By Airlines (CAOBA – Account 130s) are engaged in the carriage of persons or cargo for hire.
- The allocation to Missouri is based on total miles flown in Missouri to total system miles flown.
- Instructions for Commercial Aircraft are in the *Original Assessment Resource Manual* on the STC website at <https://stc.mo.gov>.
- Contact Sandy Wankum at 573-751-1709 or sandy.wankum@stc.mo.gov for assistance with commercial aircraft inquiries.

Commercial Aircraft Owned By Others (CAOBO)

- CAOBO has the opportunity to be assessed by the STC, but is not a requirement. If an assessment is needed then the following steps must be completed:
 - File a personal property declaration with the County Assessor by March 1 and submit a commercial aircraft claim with the County Assessor; and,
 - Submit a required Aggregate Statement of Taxable Property to the Original Assessment Section by May 1. This includes the Form 12 and associated schedules.
- CAOBO Tax Situs
 - For aircraft owned by individuals, the taxing situs is the individual's residence.
 - For aircraft owned by entities other than individuals, the taxing situs is the aircraft's airport location.



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Slide 3 Commercial Aircraft Owned By Others (CAOBO)

- CAOBO have the opportunity but not a requirement to be assessed by the STC. Before these entities can be assessed by the STC, the entities must complete the following steps:
 - File a personal property declaration with the County Assessor by March 1 and submit a commercial aircraft claim with the County Assessor; and,
 - Submit a required Aggregate Statement of Taxable Property to the Original Assessment Section by May 1. This includes the Form 12 and associated schedules.
- CAOBO Tax Situs
 - For aircraft owned by an individual, the taxing situs is the individual's residence.
 - For aircraft owned by entities other than individuals, the taxing situs is the aircraft's airport location.

Commercial Aircraft Owned By Airlines (CAOBA)

- CAOBA are required to be assessed by the STC
 - Submit a required Aggregate Statement of Taxable Property to the Original Assessment Section on or before May 1. This includes the Form 12 and associated schedules.
- CAOBA includes medical helicopters meeting the commercial aircraft definition.
- CAOBA Tax Situs
 - For CAOBA entities, the taxing situs is the location of arrivals and departures at airports and/or helicopter pads



Slide 4 Commercial Aircraft Owned by Airlines (CAOBA)

- CAOBA are required to be assessed by the STC.
- Submit a required Aggregate Statement of Taxable Property to the Original Assessment Section by May 1. This includes the Form 12 and associated schedules.
- CAOBA includes medical helicopters meeting the commercial aircraft definition.
- CAOBA Tax Situs
 - For CAOBA entities, the taxing situs is the location of arrivals and departures at airports and/or helicopter pads.

Commercial Aircraft Additional Notes

- The current Federal Aviation Administration (FAA) aircraft list for each county in Missouri is available online on the STC's website.
- The Original Assessment Section will provide additional aircraft information to the County Clerk after Certification of commercial aircraft, to identify tax situs
- Taxing jurisdictions are not identified on the Commission's commercial aircraft certifications



Slide 5 Commercial Aircraft Additional Notes

- The current Federal Aviation Administrations aircraft list for each county in Missouri will be available online on the STC's website, <https://stc.mo.gov>. Note: The list will be posted as soon as the MO DOR provides the list to the STC.
- The Original Assessment Section will provide additional aircraft information to the County Clerks, after certification of commercial aircraft, and taxing situs has been identified.
- Taxing jurisdictions are not identified on the Commission's commercial aircraft certifications.

For additional assistance contact:

State Tax Commission of Missouri
Original Assessment Outreach

<https://stc.mo.gov>
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OriginalAssessment@stc.mo.gov

- Sandy Wankum, Outreach Coordinator – 573-751-1709
- Stacey Cowan, Appraisal Specialist – 573-751-1708
- Rosella Schad, PE, CPA, Manager – 573-751-1729



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Slide 6 Reaching the Outreach Coordinator

Thank you for viewing the Outreach Training video on Commercial Aircraft. Contact Sandy Wankum, the Original Assessment Outreach Coordinator, at 573-751-1709 for additional assistance. You may also send an email to

OriginalAssessment@stc.mo.gov.