

State Tax Commission of Missouri  
Original Assessment Outreach Training

<https://stc.mo.gov>

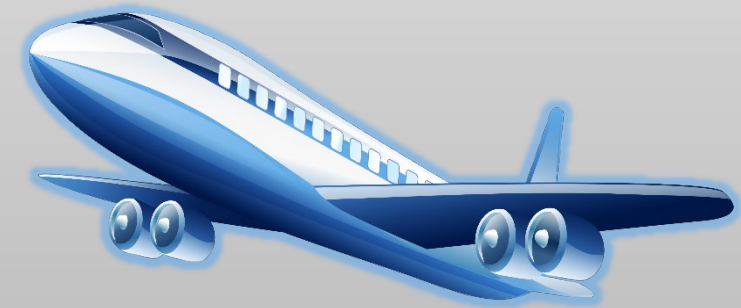
<https://moftp.mo.gov>

[OriginalAssessment@stc.mo.gov](mailto:OriginalAssessment@stc.mo.gov)

State Tax Commission Commercial Aircraft

# State Tax Commission 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 (Section 155.010 RSMo).
- There are two categories of commercial aircraft:
  - Commercial aircraft owned by others (CAOBO – account 120) and are **NOT** engaged in the carriage of persons or cargo for hire.
  - 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 in the prior year (Section 155.040 RSMo).



# Commercial Aircraft Owned By Airlines (CAOBA)

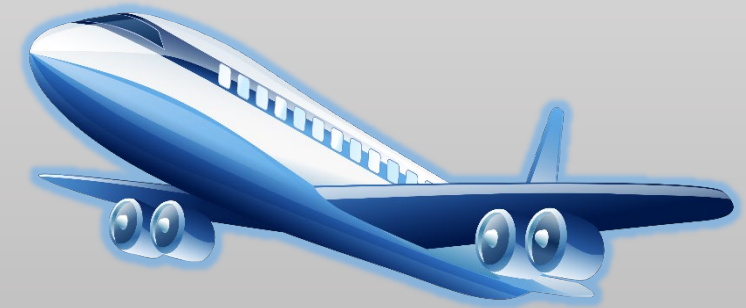
- CAOBA are required to be assessed by the State Tax Commission and must complete the following steps:
  - Submit a required Aggregate Statement of Taxable Property to the Original Assessment Section on or before May 1. This includes the Form 12 and associated schedules.
- CAOBA includes medical helicopters 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

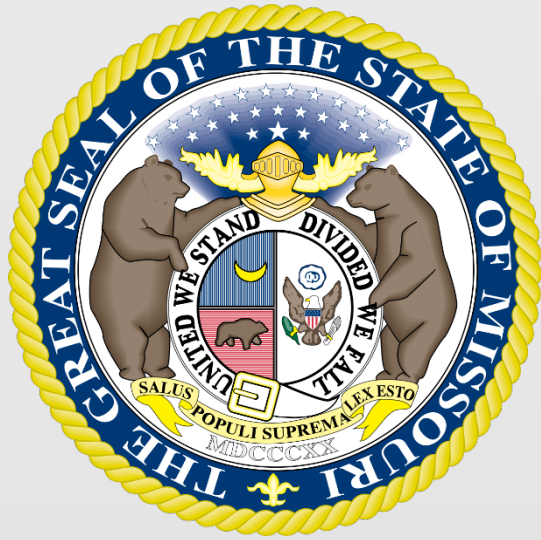
# Commercial Aircraft Owned By Others (CAOBO)

- Filing CAOBO is not a requirement – CAOBO can file to be locally assessed or centrally assessed. If central assessment is chosen 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
  - Aircraft owned by individuals taxing situs is the county where the individual resides.
  - Aircraft owned by entities other than individuals taxing situs is the aircraft's airport location.
- By May 1 of each year, the county assessor shall provide the State Tax Commission (STC) with any information compiled from personal property lists filed with the assessor necessary for the STC to assess aircraft (RSMo. Section 155.040).

# State Tax Commission Commercial Aircraft

- The current Federal Aviation Administration (FAA) aircraft list for each county in Missouri is available online on the State Tax Commission'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 State Tax Commission's commercial aircraft certification.





## For additional assistance contact:

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  - Jeffrey Smith, Manager – 573-526-6403

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