



STATE TAX COMMISSION OF MISSOURI
P.O. BOX 146
JEFFERSON CITY, MO 65102-0146
(573) 751-2414 (option 3) <https://stc.mo.gov>
email: OriginalAssessment@stc.mo.gov

Instructions — Aggregate Statement of Taxable Property

COMMERCIAL AIRCRAFT OWNED BY OTHERS

The Missouri State Tax Commission (Commission) is responsible for the valuation and assessment of the distributable commercial real and personal property of Centrally Assessed Railroad and Utility Companies (CARUC), the distributable personal property of Commercial Aircraft Owned by Airlines (CAOBA) and Centrally Assessed Private Car Companies, and the personal property of Commercial Aircraft Owned by Others (CAOBO) in Missouri.

For these centrally assessed entities, the Aggregate Statement of Taxable Property is used by the Commission to determine the fair market value of the property as of January 1 of the current year. This includes the Form 12 and associated schedules.

Reporting Requirements

The Aggregate Statement of Taxable Property workbook is sent by email at the beginning of the tax year to all CAOBO companies that filed with the Original Assessment Section the prior year.

The Aggregate Statement of Taxable Property MUST be submitted electronically by email to OriginalAssessment@stc.mo.gov and the Schedule 20CA MUST be returned in the Excel format provided to the company.

The company's account number should be included in the subject line of all emails.

A new entity may contact the Original Assessment Section at 573-751-2414, option 3, to request a copy of the Aggregate Statement of Taxable Property, or download a copy from the State Tax Commission website: [Missouri State Tax Commission » \(120\) Commercial Aircraft Owned By Others \[CAOBO\] - Missouri State Tax Commission \(mo.gov\)](https://stc.mo.gov/120-Commercial-Aircraft-Owned-By-Others-CAOBO-Missouri-State-Tax-Commission-mo.gov). A new account number will be assigned to a new entity after the Original Assessment Section receives all the required documents.

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 airline companies (CAOBA – account 130) are engaged in the carriage of persons or cargo for hire. For example, airline companies with 121 or 135 Certification.
- Commercial aircraft owned by others (CAOBO – account 120) are NOT engaged in the carriage of persons or cargo for hire.

Deadlines

May 1: The Aggregate Statement of Taxable Property must be submitted.

- Must file a personal property declaration and submit a commercial aircraft claim with the county assessor on or before March 1.

Required Documents

▪ Form 12 – Aggregate Statement of Taxable Property

The Form 12 cover sheet must have the company contact data and a contact’s email address entered in at least one of the following blocks: Company Information or Notification Information. The priority contact should be identified if both sections are completed.

Company Information: The company name provided shall be the exact legal name of the respondent and the address shall be of the company headquarters. The contact name and title shall be the authorized officer responsible for the filing. The phone number, fax, and address information should be provided to facilitate communications on issues related to the filing.

Requirement for the Form 12: An email address MUST be provided.

All entities are required to designate an email address for correspondence. The Commission will use this email address for sending official documents or notifications, including “Certification of Value” to the company or its agent. It is the company’s responsibility to notify the Original Assessment Section throughout the year of a change in the email address.

Notification Information: If notices should be directed to a responsible party other than the authorized officer, e.g., tax department manager or tax agent, alternative contact information must be provided in the Notification Information block.

Billing Information: If billing should be directed to another responsible party other than the individual entered in the Company block or Notification block, the billing contact information must be provided in the Billing Information block.

▪ **Schedule 3CA – Commercial Aircraft Supplemental Information**

This schedule identifies the system amounts and the allocation amounts for Missouri.

ONLY Section A and Section C should be completed.

○ Section A

Enter the Aircraft Miles Flown for Missouri and System by fleet. A Schedule 3CA should be completed for each fleet.

○ Section C

Designate the filing as either an “Individual” or “Corporation” for establishing the correct assignment for tax situs

Identify the county and the airport FAA code for establishing the correct assignment for county apportionment.

▪ **Schedule 20CA – Commercial Aircraft Inventory**

This schedule identifies the Commercial Aircraft Inventory for each company. The data required for each aircraft are:

- Tail Number
- Serial Number,
- Year
- Make
- Model
- Fleet Number

• **Revised Documentation**

An AMENDMENT should be dated and identified as a revision. The same procedure is used for submitting an AMENDMENT as the submission of the original documentation.

• **Document Retention**

Retain a copy of the company’s original papers, amendments, and/or the Excel workbook(s) for the company’s work file.

Certification

The company representative will receive an email notification with instructions to review certification and amended certification information on the Commission’s website at <https://stc.mo.gov>.

MISSOURI STATE TAX COMMISSION – COMMERCIAL AIRCRAFT OWNED BY OTHERS – INSTRUCTIONS –
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To navigate to the certification information, select the tab for the “Aircraft” section and then the “Aircraft Certifications” link. Under the “Certifications by Tax Year” banner, select the “Certifications by: Company” link. Under the “Company Certifications” banner, select the current tax year from the “Tax Year” drop down menu, enter the company name or company account number in the “Company” text box, and then select the “Search” button. Select the “View” link for the company’s entry to view the report.

Assistance

For assistance, please contact Original Assessment Section at 573-751-2414 (option 3), or OriginalAssessment@stc.mo.gov.