

**Illinois Department of Revenue
Regulations**

Title 86 Part 152 Section 152.115 Nontaxable Transactions

**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 152
AIRCRAFT USE TAX**

Section 152.115

- a) The tax does not apply:
 - 1) if the use of the aircraft is otherwise taxed under the Use Tax Act [35 ILCS 105];
 - 2) if the aircraft is bought and used by a governmental agency or a society, association, foundation, or institution organized and operated exclusively for charitable, religious, or educational purposes. An active Department issued exemption number is required to document this exemption;
 - 3) if the use of the aircraft is not subject to the Use Tax Act by reason of subsection (a), (b), (c), (d), or (e) of Section 3-55 of that Act dealing with the prevention of actual or likely multistate taxation; or
 - 4) if the transfer is a gift to a beneficiary in the administration of an estate and the beneficiary is a surviving spouse.

- b) Certification required to document exemption. A claim that a transaction is nontaxable under this Section must be supported by a certification indicating either payment of Use Tax, an active Department issued exemption number or surviving spouse beneficiary information. The certificate must be executed by the transferee, purchaser or donee and submitted at the time of filing the return. The Department may include the certification on the return. The certification must include the transferor, seller, or donor's name and address, the transferee, purchaser or donee's name and address, and a statement that describes the nature of the exemption.