

Airline Flight Property Report Checklist

We have put together the following checklist to outline our expectations for a successful initial AF109 filing in addition to uploading the return into the Airline Flight Property Tax Report Virtual Room.

Do not include extra spaces, subtotals, or totals in Aircraft Listing sheet (AF109B) of the AF109 return. If the entire row is not completed with aircraft information, the system will not process the return.

We require the supporting documentation (workpapers) used to complete the AF109 to be submitted in the Supporting Documents Virtual Room at the same time the AF109 is filed.

The numbers on the supporting documents (workpapers) should match the numbers reported on the AF109.

Have you uploaded these documents into the Supporting Documents Virtual Room?

- ✓ A signed Certification form;
- ✓ Documentation to support the list of aircraft and amounts reported on the AF109B:
 - This is often referred to as Flyaway Costs
 - Include all Certificate of Airworthiness on file with FAA.
 - Include aircraft > 30,000 pounds MTOW.
 - Exclude aircraft < 30,000 pounds MTOW.
 - If aircraft registered with the FAA is not included, include an explanation of why the aircraft is not included. For example, tail number N123AW is sub-leased to airline X.
 - Aircraft being “parked” is not a valid reason to exclude aircraft.
- ✓ Include the basis used to calculate total cost and depreciation of leased aircraft and the type of lease (financial or operating). Documentation to support the amounts reported on AF109B
 - Spare Parts:
 - Documents should support the Original Cost and Depreciation amounts claimed in each category: Engines, Parts & Assemblies, Expendable Parts, Passenger Service and Other.
 - Include System and Minnesota amounts.
- ✓ Documentation to support Revenue Ton Miles and Departure flight statistics reported on the AF109C:
 - A state-by-state breakout supporting System and Minnesota amounts is preferred.
 - Do not include statistics for aircraft < 30,000 pounds MTOW.
 - Do not include international data.