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## General Information

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### Who must file Form RUT-25-X?

You must file Form RUT-25-X to correct a Form RUT-25, Vehicle Use Tax Transaction Return, that was filed to report the use tax due on a motor vehicle (including all-terrain vehicle (ATV)), trailer, manufactured (mobile) home, watercraft, aircraft, or snowmobile that was purchased from an unregistered out-of-state dealer or retailer and that is required to be titled or registered in Illinois. This includes motor vehicles purchased from an unregistered out-of-state dealer for use in Illinois but that are registered under the International Registration Plan (IRP) with a base jurisdiction other than Illinois. File this return to:

- correct your Form RUT-25 to pay more tax;
- request a credit for overpaid tax (Do not file Form RUT-25-X for amounts less than \$1. Do not use the credit until we notify you that your credit has been approved.);
- respond to a bill or notice; or
- make corrections to line items but not change the amount of tax due.

### What is the deadline for filing this form?

The period for which you can claim a credit for an overpayment depends on when you file your Form RUT-25-X. If you file this amended return between January 1 and June 30 of this year, you may file a claim for credit for the amounts you overpaid during the current year and previous 36 months. Beginning July 1, you may file a claim for the amounts you overpaid during the current year and the previous 30 months.

**Note:** For any period included in a claim for credit or refund for which the statute of limitations for issuing a notice of tax liability under the Retailers' Occupation Tax Act will expire less than six months after the date a taxpayer files the claim for credit or refund, the statute of limitations for issuing a notice of tax liability is automatically extended for six months from the date it would have otherwise expired.

**Note:** There is no deadline for making additional payments; however, the longer you wait to pay, the more interest and, when applicable, penalty you will owe. For more information about penalties and interest, see Publication 103, Penalties and Interest for Illinois Taxes, available on our website at [tax.illinois.gov](http://tax.illinois.gov).

### What if I need help?

If you need help, call our Taxpayer Assistance Division weekdays between 8:00 a.m. and 5:00 p.m. at **1 800 732-8866**, **217 782-3336**, or **1 800 544-5304** (TTY). You may also visit our website at [tax.illinois.gov](http://tax.illinois.gov) or scan the QR code provided. Language assistance services are available upon request and are free of charge.

### To what address do I mail my completed return?

Mail your completed return to:

**ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19034  
SPRINGFIELD IL 62794-9034**



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## Specific Instructions

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### Step 1: Identify the return you are amending and the purchaser

**Line 1:** Enter the tax return number that is preprinted at the top of your original Form RUT-25.

**Lines 2 and 3:** Enter the purchaser's name and address. Enter this information exactly as it appears on the Illinois title or registration. The address must be the actual physical address of the party using the item in Illinois. Do not use a post office box number. If the motor vehicle is registered under the IRP with a base jurisdiction other than Illinois, but the vehicle is used in Illinois and therefore you need to report use tax on it, enter the actual physical address where the vehicle will be garaged in Illinois. Check the appropriate box to indicate whether the address is in an unincorporated or rural area of the county. Also, enter the name of the municipality (*i.e.*, city, village, or town) where the purchaser has registered the item if the actual municipality is different from what is entered above. If the motor vehicle is registered under the IRP with a base jurisdiction other than Illinois, but the vehicle is used in Illinois and therefore you need to report use tax on it, enter "state of Illinois". You must provide the name of the Illinois county where the purchaser has registered the item. If the motor vehicle is registered under the IRP with a base jurisdiction other than Illinois, enter the county corresponding to the address in Step 2, Line 3. If you entered St. Clair or Madison County, you also must provide the name of the purchaser's township. You do not need to provide the township if the item will be registered in any county other than St. Clair or Madison.

**Lines 4 and 5:** Enter the purchaser's Social Security Number or Federal Employer Identification Number (FEIN) and daytime telephone number.

### Step 2: Mark the reason why you are filing an amended return

Mark the reason that best describes why you are filing an amended return for Form RUT-25.

**Line 1:** Enter the correct date that the item was purchased. Attach a copy of the original bill of sale, proof of out-of-state insurance, or other documentation that supports the corrected date.

**Line 2:** Enter the correct date that the item was brought into Illinois.

**Line 3:** Enter the correct figures in Step 3.

**Line 4:** You must attach a letter from the dealer confirming that the deal was canceled.

**Line 5:** Enter the correct information for the item.

**Line 6a:** Enter the exempt organization's active Illinois Sales Tax exemption "E" number on the line provided. The purchaser must be the organization itself, rather than a member or officer of the organization. The item must be titled and/or registered in the organization's name and paid for with the organization's funds. The organization's Sales Tax exemption number must have been in effect on the day the item was purchased.

**Line 6c:** If you purchased the item for use as rolling stock to haul persons or commodities for hire in interstate commerce, enter the certificate of authority number in the space provided. Keep a properly completed Form RUT-7, Rolling Stock Certification, in your records for documentation.

**Line 6d:** If the purchaser is a business registered to collect Automobile Renting Occupation Tax and if the item will be used for rental purposes in rental agreements of one year or less, enter the purchaser's Illinois Automobile Renting Occupation Tax account ID number on the line provided.

**Line 6e:** If the purchaser is a registered Illinois retailer and if the item is for the purchaser's interim use only, enter the purchaser's Illinois account ID number on the line provided.

**Note:** This exemption is only allowed if the item is of the same general type of tangible personal property sold by that retailer and is carried as inventory on the books of the retailer or is otherwise available for sale during the interim use period. See 86 Ill. Adm. Code 150.306.

**Line 6f:** Illinois law allows an exemption from use tax for an **individual** who was an out-of-state resident and the item was used outside Illinois at least three months. You must have surrendered the out-of-state title, registration, or other proof of the item's use when you applied for an Illinois title. You cannot claim this exemption if you are a **business** relocating into Illinois, an **individual** who used the item outside Illinois for less than three months, or a military member whose home of record is Illinois. Attach a copy of the original bill of sale, proof of out-of-state insurance, or other documentation that supports the exemption.

**Line 6g:** You were the original owner or co-owner or you were the loan co-signer and are redeeming an item that was repossessed due to loan default.

**Line 7:** Mark only if 1 through 6 do not apply. Explain the reason you are filing an amended return on the lines provided. Attach additional sheets if necessary.

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## Specific Instructions Continued

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### Step 3: Correct your financial information.

Drop amounts of less than 50 cents, and increase amounts of 50 cents or more to the next higher dollar. For Line 6, enter the appropriate tax rate for your area on the lines provided.

If you calculated penalty and interest on the original Form RUT-25 that you filed or if you were assessed penalty and interest on the original Form RUT-25 that you filed, we will take those figures into account when we compute your amended return.

**Note:** Do *not* include penalty and interest in the figures you enter on any of the lines in Step 3.

#### Column A

**Lines 1 through 8:** Enter the figures from your most recent return. These figures may be from your original Form RUT-25 or a previously filed Form RUT-25-X.

#### Column B

**Lines 1 through 8:** Enter the corrected figures. If there is no change from Column A, enter the figures from Column A. If you have an amount that you are reducing to zero, enter "0" in Column B. Leaving the line in Column B blank may delay the processing of your return.

**Lines 9 through 11:** Follow the instructions on the form.

#### Detailed instructions for certain lines in Step 3

**Line 1:** Enter the corrected purchase price, including accessories, federal excise taxes, freight and labor, dealer preparation, documentary fees, and any rebates or incentives for which a dealer is reimbursed from any source.

**Attach a copy of the bill of sale** as proof of the purchase price and **any sales and use tax previously paid, which must be clearly and separately stated.** If you cannot obtain a bill of sale, you may submit a copy of a dealer's invoice, a letter from the selling dealer, or a fair market value appraisal from a licensed Illinois dealer.

**Note:** If you purchased a new truck for lease that weighs 33,000 pounds or more or a new trailer or semitrailer chassis weighing 26,000 pounds or more, you may exclude the federal excise tax from the purchase price.

**Line 2:** For purchases made on or after January 1, 2020, up to and including December 31, 2021, for purposes of calculating your Use Tax due, you cannot claim trade-in credit exceeding \$10,000 for any first division motor vehicle that was traded in during the purchase being reported on Form RUT-25-X. For purchases made on or after January 1, 2022, the \$10,000 trade-in credit limit no longer applies.

**Line 4:** Depreciation is allowed for items that are purchased and used outside of Illinois by military personnel whose home of record is Illinois and for items that are used by out-of-state businesses relocating into Illinois. For motor vehicles, calculate two percent (.02) per whole month from the date of purchase (*e.g.*, 8/28/23 to 9/28/23 = whole month). Multiply the number of whole months by .02, and then multiply Line 3 by the result. Enter the amount of depreciation on Line 4. For items other than motor vehicles (*e.g.*, trailers, manufactured (mobile) homes, watercraft, aircraft, snowmobiles), use the straight line method of depreciation.

If you are changing the amount of depreciation reported on your original Form RUT-25, you must attach proof of the purchase price.

**Note:** An out-of-state resident who used the item outside Illinois for three months or more should not calculate depreciation. Instead, you can claim a full exemption by checking the box in Step 2, Line 6f.

**Line 6:** Multiply Line 5 by the tax rate. The tax rate is determined by the address provided in Step 1, Line 3. Use 6.25 percent (.0625) unless otherwise instructed.

- For Cook County, use 7.25 percent (.0725).
- For DuPage, Kane, Lake, McHenry, and Will counties, use 7.0 percent (.07).
- For Madison and St. Clair counties, use 6.5 percent (.065), except outside the Metro East Transit District, for which use 6.25 percent (.0625).
- For an IRP-registered motor vehicle with a base jurisdiction other than Illinois that is used in Illinois, use 6.25 percent (.0625).

**Line 7:** You may claim the amount of tax previously paid on this item either directly to another state or through a retailer. Enter the name of the state or retailer on the line provided. We will allow credit only if the tax previously paid was properly due and is separately stated on proof of the tax payment. You must attach proof of the tax that you previously paid.

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## Specific Instructions Continued

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**Line 9:** Enter the total amount you have paid. This figure includes the amount you paid with your original Form RUT-25 or with any previously filed Form RUT-25-X and any assessment payments you have made. Reduce the total amount paid by any credit or refund of tax you have received for this transaction.

**Line 10:** If Line 9 is **greater than** Line 8, Column B, enter the difference on Line 10. This is the amount you have overpaid.

**Line 11:** If Line 9 is **less than** Line 8, Column B, enter the difference on Line 11. This is the amount you have underpaid. Pay this amount when you file this return. We will bill you for any additional tax, penalty, and interest that we calculate is due.

Enter the amount you are paying on the line provided in the “Read this information first” section on the front of the return.

### **Step 4: Sign below**

We cannot process this form until it is signed by the owner, officer, or other person authorized to sign the original return.

### **Penalties and interest information**

If, on this amended return, you are increasing the amount of tax due or changing the due date, we will bill you for any additional penalty and interest that we calculate is due.

If, on this amended return, you are reducing the amount of tax due, we will recalculate any penalty and interest that is due and include the recomputed amounts in determining the amount you have overpaid.

You owe a **late filing penalty** if you do not file a processable return by the due date, a **late payment penalty** if you do not pay the amount you owe by the original due date of the return, a **bad check penalty** if your remittance is not honored by your financial institution, and a **cost of collection fee** if you do not pay the amount you owe within 30 days of the date printed on a bill that we send you. For more information, see Publication 103, Penalties and Interest for Illinois Taxes, available on our website at [tax.illinois.gov](http://tax.illinois.gov).