



RUT-75-X Instructions for Amended Aircraft/ Watercraft Use Tax Transaction Return

General Information

Who must file Form RUT-75-X?

You must file Form RUT-75-X if you have previously filed Form RUT-75, Aircraft/Watercraft Use Tax Transaction Return, and

- you want to correct your return, either to pay more tax or to request a refund for overpaid tax; or
- you are making corrections to nonfinancial information on your return.

Do not file Form RUT-75-X for amounts of less than \$1.

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-75-X. If you file this amended return between January 1 and June 30 of this year, you may file a claim for tax overpaid during the current year and previous 36 months. Beginning July 1, you may file a claim for tax overpaid during the current year and previous 30 months.

Note: We use the U.S. Postal Service postmark date as the filing date of a properly signed amended return (claim for credit). If you are making an additional payment, there is no deadline; however, the longer you wait to pay, the more interest and, when applicable, penalty you will owe.

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 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.

How do I get forms?

If you need additional amended returns, visit our web site at tax.illinois.gov.

How do I get help?

If you have questions, visit our website at tax.illinois.gov or scan the QR code provided. You may also call us 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). Language assistance services are available upon request and are free of charge.



If you have a specific question about an amended return you have filed, call us at 217 785-6606, or write us at:

SALES TAX PROCESSING DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19013
SPRINGFIELD IL 62794-9013

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

Specific Instructions

Step 1: Identify yourself

Line 1: Enter your AV or AW number.

Lines 2 through 4: Enter your name, aircraft or watercraft co-owner's name if applicable, and address as it appears on your original Form RUT-75.

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

Line 1: Enter the correct original seller's name, seller's address, or item description (*i.e.*, year, make, model, serial number, "N" number, hull ID number, or aircraft/airframe hours).

Line 2: Enter the correct date acquired.

Line 3: Enter the correct date the item was brought into Illinois.

Line 4: Attach proof, such as a signed statement from the seller, indicating that the sale was cancelled and that the item is in the seller's possession.

Line 5a: Purchased by an exempt organization with an active Illinois Department of Revenue exemption number.

Note: For a charitable, religious, educational, or governmental organization to qualify, the buyer 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 Illinois Department of Revenue exemption number must have been in effect on the day the item was purchased.

Line 5b: For aircraft, provide FAA certificate of authority number. For watercraft, provide the certificate of authority of the interstate carrier.

Line 5d: If you chose to title or register the aircraft or watercraft in Illinois, you cannot claim this exemption.

Line 5f: The watercraft must be exempted from the numbering provisions of Section 3-12 of the Boat Registration and Safety Act. However, tax **is** owed if the watercraft

- is exempted from the numbering provisions under paragraphs A, B, C, F, or G, **and**
- is used on Illinois waters for more than 30 days in any calendar year.

Line 6: Enter the purchase price or fair market value in the space provided. See the detailed instructions for Step 3, Line 1, for more information.

Line 7: Mark if 1 through 6 do not apply. Please explain the reason you are correcting your original return on the lines provided. Attach additional sheets if necessary.

Step 3: Correct your financial information.

Drop amounts less than 50 cents and increase amounts of 50 cents or more to the next higher dollar.

If you calculated penalty and interest on this transaction previously or if you were assessed penalty and interest on this transaction previously, 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.

Lines 1 through 4: Complete all applicable lines when making corrections to the financial information on Form RUT-75-X. If you do not complete all lines, we will use the most recent figures filed. If there is no change to a specific line from the most recent figures filed, enter the same figure(s). If you have an amount that you are reducing to zero, enter "0" on the applicable line. Leaving the line blank may delay the processing of your return.

Detailed instructions for certain lines in Step 3

Line 1: If you purchase or acquire a **share** of an aircraft or watercraft, you must enter the share's purchase price or fair market value.

Enter the higher of the purchase or fair market value. Attach a copy of the purchase agreement/invoice which must have the purchase price and the tax previously paid clearly and separately stated.

If our review of this return results in a question about the purchase price or fair market value stated, we have the authority to determine the item's fair market value through an independent valuation. We will send you a notice if additional tax is owed.

Aircraft purchase or transfer - Attach a copy of the FAA bill of sale.

Watercraft purchase or transfer - The purchase price is defined as the reasonable consideration paid for the watercraft received in money, cash, credits, property, services, etc., and including the value of any motor sold with, or in conjunction with, the watercraft. When there is no stated purchase price, such as a gift or trade, tax is imposed on the fair market value on the date the watercraft or the share of the watercraft was acquired or the date the watercraft was brought into Illinois, whichever is later. IDOR may utilize contracted vendors to determine the validity of the purchase price stated on your return. If the **transfer** is between immediate family members (*i.e.*, a spouse, parent, brother, sister, or child), reasonable consideration ordinarily means the consideration paid, unless it appears that the primary motivation of the transfer was the avoidance of tax. Enter the amount paid on Line 1. In the case of **gifts** between immediate family members, no tax is due unless it appears that the primary motivation of the transfer was the avoidance of tax.

Line 2: Multiply Step 3, Line 1 by 6.25% (.0625).

Line 3: Enter the amount of tax paid to another state and the name of the state on the line provided. We will allow credit only if the tax previously paid was properly due and separately stated on the proof of tax payment. Attach proof of both the purchase price and the amount of tax you previously paid to another state.

Line 5: Enter the total amount you have previously paid. This figure includes the amount you paid with your original Form RUT-75, the amount you paid with any subsequent amended returns, and any assessment payments you have made. Be sure to reduce the total amount paid by any refund of tax you have received for this transaction.

Line 6: If Line 5 is **greater than** Line 4, subtract Line 4 from Line 5 and enter the difference on Line 6. This is the amount you have overpaid.

Line 7: If Line 5 is **less than** Line 4, subtract Line 5 from Line 4 and enter the difference on Line 7. This is the amount you have underpaid. Please pay this amount when you file this return. We will bill you for any additional tax, penalty, and interest that we calculate is due.

Please 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, 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 an assessment. For more information, see Publication 103, Penalties and Interest for Illinois Taxes. To receive a copy of this publication, visit our web site at tax.illinois.gov.