



## ST-556-D Nontaxable Sales for Resale of Previously Rented or Leased Vehicles Instructions

### General Information

#### Who may file Form ST-556-D?

If you are in the business of leasing or renting items of the type that must be titled or registered by an agency of Illinois state government (*i.e.*, motor vehicles, watercraft, aircraft, and trailers), and, in connection with such business, at the end of the lease or rental period you sell such items to a retailer for the purpose of resale, you may report these sales for resale on Form ST-556-D. You can report multiple sales for resale on Form ST-556-D, with those sales being to the same or multiple purchasers. If you meet these requirements, you may file this schedule to avoid the additional paperwork involved in filing a separate Form ST-556 or Form ST-556-D for each item.

#### How can I file Form ST-556-D?

Form ST-556-D must be filed electronically using MyTax Illinois, available on our website at [mytax.illinois.gov](http://mytax.illinois.gov).

**Note:** If you are already registered to file Form ST-556, you are also registered to file form ST-556-D.

#### When must I file my return?

Form ST-556-D is reported on a monthly basis and is due on or before the 20th day of the month following the end of your reporting period. Please note that you may file multiple ST-556-D returns for each reporting period to add transactions.

#### What records should I keep?

You should retain any records that verify each sale for resale, such as a copy of the rental agreement, sales log, deal jackets, copy of the sales invoice, Form CRT-61, and any other pertinent documentation.

#### Need help?

If you need help, call us at **1 800 732-8866** or **217 782-3336**, call our TDD-telecommunications device for the deaf at **1 800 544-5304**, or visit our website at [tax.illinois.gov](http://tax.illinois.gov).

### Specific Instructions

#### Enter the date of delivery

Enter the month, day, and year in which the purchaser took possession of the item. All transactions reported on Form ST-556-D must be within the same calendar month.

#### Enter the purchaser's Illinois Account ID number

If purchased by an Illinois dealer, enter the purchaser's Illinois Account ID as it appears on its Certificate of Registration.

#### Out-of-state dealer

If the item was sold for resale to an out-of-state dealer, enter Y. If the item was not sold for resale to an out-of-state dealer, enter N.

#### Sold at auction

If the item was sold for resale at auction, enter Y. If the item was not sold for resale at auction, enter N.

#### Enter the purchaser's name or business name

The purchaser's name must be the same as the name on the application for title or registration.

#### Enter the purchaser's street address

The purchaser's street address must be the same as the address on the application for title or registration.

#### Enter the purchaser's city

The purchaser's city must be the same as the address on the application for title or registration.

#### Enter the purchaser's state

The purchaser's state must be the same as the address on the application for title or registration.

#### Enter the purchaser's ZIP Code

The purchaser's ZIP Code must be the same as the address on the application for title or registration.

#### Enter the purchase price

Enter the selling price, including accessories, federal excise taxes, freight and labor, dealer preparation, documentary fees, and any rebates or incentives for which you as a dealer receive reimbursement.

**Note:** When completing this field, round to the nearest dollar by dropping amounts of less than 50 cents and increasing amounts of 50 cents or more to the next higher dollar.

#### Enter the vehicle identification number

Enter the appropriate identification number for the item sold, such as a vehicle identification number (VIN) for vehicles or trailers, a hull identification number (HIN) for watercraft, or (N) number for aircraft.

#### Enter the vehicle year

Enter the year of the item sold.

#### Enter the vehicle make

Enter the make of the item sold.

#### Enter the vehicle model

Enter the model of the item sold.

#### Submit the return

By submitting the return you are certifying that you are engaged in the business of leasing or renting vehicles. You are also certifying that each vehicle listed on the return was previously rented or leased and has been sold for resale, and that no tax is due for any transaction listed on the return.

You owe a **late-filing penalty** for transaction returns if you do not file a processable transaction return (ST-556 or ST-556-D), by the due date, even if no tax is due on the return. You owe a **nonfiling penalty for transaction returns** if you do not file a processable transaction return (ST-556 or ST-556-D), by the due date, even if no tax is due on the return. We will bill you for any amounts owed. For more information, see Publication 103, Penalties and Interest for Illinois Taxes, available on our website at [tax.illinois.gov](http://tax.illinois.gov).

**For help on setting up a CSV file, see the next page of these instructions.**

## Form ST-556-D: Submission with CSV file in MyTax Illinois

The CSV (Comma Separated Value) file format is used for importing the ST-556-D file directly to an Illinois ST-556 Tax account. The import feature is recommended for users who have software that can create the CSV format. Using a spreadsheet program (e.g., Excel), fourteen columns are required to create a CSV file that is recognized and accepted by MyTax Illinois. You may also use a text file following the same formatting. The file should have no header row. The file must contain the following fourteen columns in this order:

	Field Name	Max Length	Data Type	Description
1st Column	Date of Delivery	10 characters	ASCII characters	The date of delivery listed on the ST-556-D. Only dates within the monthly reporting period may be filed with CSV file. <i>Example: 1/1/2019 should be entered as '1/1/2019'.</i>
2nd Column	Purchaser's Illinois Account ID	9 characters	ASCII characters	The Illinois Account ID of the purchaser. If applicable, this field can be left blank if the entry in either Column 3 or Column 4 is Y. <i>Example: 1234-5678</i>
3rd Column	Out-of-State Dealer?	1 character	ASCII characters	Indicate whether the sale was to an out-of-state dealer by entering Y for yes, N for no.
4th Column	Sold at Auction?	1 character	ASCII characters	Indicate whether the vehicle was sold at auction by entering Y for yes, N for no.
5th Column	Purchaser's Name or Business Name	40 characters	ASCII characters, no commas	The purchaser's name or the name of the business to which you made a sale for resale.
6th Column	Purchaser's Street Address	40 characters	ASCII characters, no commas	The street address of the purchaser or business to which you made a sale for resale.
7th Column	City	40 characters	ASCII characters, no commas	The city in which the purchaser or business you made a sale for resale to is located.
8th Column	State	2 characters	ASCII characters, no commas	The state in which the purchaser or business you made a sale for resale to is located.
9th Column	Zip	10 characters	ASCII characters, no commas	The zip code of the purchaser or business to which you made a sale for resale. A zip code of 5 or 9 digits is required. <i>Example: 62568 or 62568-3214</i>
10th Column	Purchase Price	8 characters	Numeric	The price you charged for the vehicle you sold for resale. Enter as unformatted whole dollars. <i>Example: \$10,000.00 should be entered as 10000.</i>
11th Column	Vehicle Identification Number	17 characters	ASCII characters, no commas	The VIN, Hull ID, or Aircraft "N" number of the vehicle you sold for resale.
12th Column	Vehicle Year	4 characters	Numeric	The vehicle year entered as YYYY.
13th Column	Vehicle Make	20 characters	ASCII characters, no commas	The vehicle make.
14th Column	Vehicle Model	20 characters	ASCII characters, no commas	The vehicle model.

### Example:

On 1/10/2019, you made a non-auction sale for resale of a previously rented or leased 2010 Ford F-150 to Illinois dealer ABC Motors, Inc., located at 101 Any Blvd., Springfield, IL 60001-1234, for the price of \$20,000.00. The ST-556-D record for the transaction would be reported as follows:

*CSV Spreadsheet Example (e.g., Excel)*

1/10/2019	1234-5678	N	N	ABC Motors Inc.	101 Any Blvd.	Springfield	IL	60001-1234	20000	Y12Z71239ZZ0900ZZ	2010	Ford	F-150
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*Text File Example (e.g., Notepad)*

*1/10/2019,1234-5678,N,N,ABC Motors Inc.,101 Any Blvd.,Springfield,IL,60001-1234,20000,Y12Z71239ZZ0900ZZ,2010,Ford,F-150*

Save your spreadsheet or text file using the file type "CSV (Comma delimited) (\*.csv)" option. For text files, separate each field with a comma and each record with a hard return. Once you have your file saved in this format, you may use the "Import Transaction Data" option in MyTax Illinois.