

Form ART-1 General Information

Who must file Form ART-1?

You must file Form ART-1 and collect and pay the Automobile Renting Occupation and Use Tax if

- 1) you rent or lease an automobile (item) for a period of one year or less.
- 2) an automobile (item) for purpose of Automobile Renting Occupation and Use Tax is any of the following:
 - a first division motor vehicle, which includes motorcycles and motor driven cycles.
 - a second division, self-contained motor vehicle designed for or permanently converted to provide living quarters for recreational, camping or travel use. The motor vehicle must have direct walk through access to the living quarters from the driver's seat.
 - a van designed for the transportation of not less than 7 or more than 16 passengers.
- 3) you rent or lease from a location within Illinois or you are an out-of-state business and the automobile being rented is delivered from an Illinois warehouse, distribution center, etc.

See Publication 114, Automobile Renting Occupation and Use Tax, for additional information.

When must I file my return?

You must file this return, along with any payment you owe, on or before the 20th day of the month following the end of the liability period.

Note: If the due date falls on a weekend or holiday, your return and payment is due the next business day.

What if I have multiple rental outlets?

If you have more than one rental outlet (site) in Illinois, you must complete and attach Form ART-2, Multiple Site Form, to your Form ART-1. **If you have more than one site**, you will need to complete Form ART-2 before

completing Form ART-1. If you do not have a preprinted Form ART-2, visit **Tax Rate Finder** on our web site at tax.illinois.gov to verify your tax rate.

What if I add or discontinue one of my sites or change locations?

You must contact the Central Registration Division by calling 217 785-3707 or writing us at:
CENTRAL REGISTRATION DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19030
SPRINGFIELD IL 62794-9030

It is important to keep your registration information updated so your returns will include the correct tax rates.

What if I need help?

If you need help, call the Illinois Department of Revenue 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 web site at tax.illinois.gov.

Can I computer-generate my own form?

In general, you must use forms prescribed by the Illinois Department of Revenue. Separate statements not on forms provided or approved by the department will not be accepted and you will be asked for appropriate documentation. You must have our approval before you can use any form other than the one we send you. Failure to comply with this requirement may result in the delay of processing your return or generating any credit. If you would like to computer generate your own form, send a sample to:

OFFICE OF PUBLICATIONS MANAGEMENT (3-375)
ILLINOIS DEPARTMENT OF REVENUE
101 WEST JEFFERSON
SPRINGFIELD IL 62702

Specific Instructions

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

Step 1: Figure your taxable receipts

Line 2b Exempt organizations

For the purpose of this return, exempt organization does include:

- 1) government.
- 2) any corporation, society, association, foundation or institution organized and operated exclusively for charitable, religious or educational purposes.
- 3) any not for profit corporation, society, association, foundation, institution or organization which has no compensated officers or employees and which is organized and operated primarily for the recreation of persons 55 years of age or older.

Step 2: Figure your net tax and discount

Line 4a Receipts subject to tax from locations in Illinois

If you have one site, write the amount of receipts subject to Automobile Renting Occupation Tax. *Multi-site filers: complete Form ART-2 to obtain Line 4a.*

Line 5a Receipts subject to tax from locations outside Illinois

Write the amount of receipts from businesses located outside Illinois that make rentals for use in Illinois.

Step 3: Figure your other taxes

Other taxes may be imposed in addition to the state Automobile Renting Occupation and Use Tax. If so, we will print the tax rate on the appropriate line of the form we provide.

Multi-site filers: complete Form ART-2 to obtain Lines 9 and 10.

Line 11 Metropolitan Pier and Exposition Authority (MPEA) Tax

Line 11a If your business is located in Cook County, complete (A)-(C):

- (A) Write your Cook County receipts included on Line 3 of your Form ART-1. _____
- (B) Write your livery and taxi receipts included on Line A above. _____
- (C) Subtract Line B from Line A. Write the sum here and on **Line 11a**. _____

If you have businesses at more than one site in Cook County, write the sum of your Line 11a page totals from your Form ART-2.

Line 11b Multiply Line 11a by the preprinted rate. Write the result on Line 11b. *Multi-site filers: complete Form ART-2 to obtain Line 11b.*

Step 4: Figure your payment due

Line 13 Excess tax collection

If you collected more tax than the amount due, write the amount of your excess tax collection on Line 13. To check this amount, compare Line 2a to the sum of Lines 4b, 5b, 9, 10, and 11b. If Line 2a is more than the sum of these lines, write the difference on Line 13.

Line 15 If we have notified you that you have credit and you wish to use it towards what you owe, write the amount you are using on Line 15.

Line 16 Subtract Line 15 from Line 14. Write the result on Line 16. This is the amount due.

Step 5: Sign below

An owner, partner, officer, or authorized agent of the business must sign the return.

Penalty and Interest Information

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 after a bill has been issued. We will bill you for any amounts owed. 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.