

## General Information

### Who must file Form RUT-75?

If you acquire an aircraft or watercraft by gift, donation, transfer, or non-retail purchase, you must file Form RUT-75, Aircraft/Watercraft Use Tax Transaction Return.

“**Aircraft**” includes airplanes, helicopters, hot-air balloons, ultra lights, gliders, blimps, dirigibles, seaplanes, and anything else defined as aircraft in Section 3 of the Illinois Aeronautics Act.

“**Watercraft**” includes

- Class 2, Class 3, and Class 4 watercraft as defined in Section 3-2 of the Boat Registration and Safety Act; and
  - personal watercraft as defined in Section 1-2 of the Boat Registration and Safety Act (jet skis, wave runners, etc.).
- “**Watercraft**” does not include canoes or kayaks.

### What is a “non-retail purchase”?

A purchase from a person or business not in the business of selling aircraft or watercraft at retail is considered a “**non-retail purchase**”

**Note:** For these instructions, “item” refers to both aircraft and watercraft as defined above.

### What if I purchase from a dealer or leasing company?

**Do not** use Form RUT-75 if you purchased the item from an Illinois dealer or leasing company. The Illinois dealer or leasing company must file Form ST-556, Sales Tax Transaction Return. If you acquired the item from an **out-of-state** dealer, lending institution, or leasing company selling at retail, you must file Form RUT-25, Vehicle Use Tax Transaction Return.

### When is Form RUT-75 due?

No later than 30 days from the date of acquisition or the date the item is brought into Illinois, whichever is later. You must submit proof of tax payment or exemption before your registration will be issued by the

- Department of Transportation - Division of Aeronautics (aircraft).
- Department of Natural Resources (watercraft).

### What if I need help?

Visit our web site at [tax.illinois.gov](http://tax.illinois.gov); call us weekdays between 8 a.m. to 5 p.m. at **1 800 732-8866** or **217 782-3336**; or call our TDD (telecommunications device for the deaf) at **1 800 544-5304**.

## Specific Information

### Step 1 — Purchaser or new owner information

**Line 3:** This is the address as it will appear on the Illinois registration.

**Lines 5:** Social Security number or federal employer identification number (FEIN).

**Line 6: Watercraft only** - Check if reporting a transfer between immediate family members. If our review indicates that the primary reason for the transfer was to avoid payment of tax, we will bill you for applicable tax, penalties, and interest.

### Step 3 — Item information

**Line 4:** Date **purchaser** (not the seller) acquired the item.

**Line 5:** Date **purchaser** (not the seller) brought the item into Illinois. This date should **always** be on or after the purchase date.

**Line 7b:** Type of **watercraft**. List one: open, cabin, houseboat, sailboat, pontoon, PWC/jetski, paddleboat or other.

### Step 4 — Exempt transaction - Mark the applicable box.

If the transaction is taxable, skip to Step 5.

- a** Charitable, religious, educational, or governmental organization with an active Illinois Department of Revenue exemption number.
- b** Rolling stock item for hire to haul persons or commodities in inter-state commerce. Aircraft - provide FAA certificate of authority number.
- f Watercraft only** - not required to be numbered under the Boat Registration and Safety Act **and**,
  - will not be used upon Illinois waters for more than 30 days in any calendar year; **or**
  - regardless of time used upon Illinois waters, and is either:
    - owned by the United States, a State, or subdivision thereof, and used solely for official purposes and clearly identifiable; or
    - used exclusively as a ship’s lifeboat.

### Step 5 — Figure your tax

**Round to nearest dollar:** Drop amounts of less than 50 cents, and increase amounts of 50 cents or more to the next higher dollar.

**Line 1:** Tax is based on the purchase price or fair market value amount. Attach a copy of the purchase agreement/invoice which must have the purchase price and the tax previously paid clearly and separately stated. **Aircraft** - must also attach a copy of the FAA bill of sale. If you purchase or acquire a **share** of an aircraft or watercraft, write the share’s purchase price or fair market value. For **watercraft**, the purchase price or fair market value must include the value of any motor sold with, or as part of, the transaction. If the purchase price is less than the fair market value, you must pay tax on the fair market value on the date acquired or brought into Illinois, whichever is later. The only exception is a **watercraft** transfer between immediate

family members (*i.e.*, a spouse, parent, brother, sister, or child). Write this purchase price on Line 1. If our review questions the amount stated on Line 1, we have the authority to determine the fair market value through an independent valuation. We will bill you if additional tax is owed, including penalties and interest.

**Line 3** - Provide the name of the state and the amount of sales or use tax you previously paid to that state. Credit is allowed only if the tax previously paid was properly due and separately stated on the proof of tax payment that must be attached to Form RUT-75.

**Line 4 - Subtract Line 3 from Line 2.** This is the amount of tax that you owe. Make your remittance payable to “**Illinois Department of Revenue**” and attach it to Page 1 of Form RUT-75.

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. To receive a copy of this publication, visit our web site at [tax.illinois.gov](http://tax.illinois.gov), or call **1 800 356-6302**.

### Step 6 — Sign here

The purchaser and co-owner (if applicable) must sign Form RUT-75. Send Page 1 and required attachments with your application and fees for registration to the appropriate address below.

Keep Page 2 for your records.

Aircraft:

**DEPARTMENT OF TRANSPORTATION  
DIVISION OF AERONAUTICS  
ABRAHAM LINCOLN CAPITAL AIRPORT  
1 LANGHORNE BOND DRIVE  
SPRINGFIELD, IL 62707-8415**

Watercraft:

**DEPARTMENT OF NATURAL RESOURCES  
PO BOX 19226  
SPRINGFIELD, IL 62794-9226**