



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

## Read this information first

Everyone must complete Steps 1, 2, 3, and 5. You also must complete Step 4 if you are changing financial information.

Amount you are paying: \$ \_\_\_\_\_  
Make your check payable to "Illinois Department of Revenue."

## Step 1: Identify yourself

- 1 AV or AW number \_\_\_\_\_  
(from original return)
- 2 Your name \_\_\_\_\_
- 3 Co-owner's name \_\_\_\_\_
- 4 Your address from original return  
\_\_\_\_\_  
Number and street  
\_\_\_\_\_  
City State ZIP
- 5 Daytime telephone number (\_\_\_\_) \_\_\_\_\_
- 6 Your SSN \_\_\_\_\_  
Social Security number  
or FEIN \_\_\_\_\_  
Federal employer identification number

## Step 2: Complete the prior owner (seller, donor, or other transferor) information

- 1 Name \_\_\_\_\_
- 2 Address from original return  
\_\_\_\_\_  
Number and street  
\_\_\_\_\_  
City State ZIP
- 3 Daytime telephone number (\_\_\_\_) \_\_\_\_\_

## Step 3: Mark the reason that best describes why you are filing this return

(See instructions.)

- 1 \_\_\_\_\_ The seller's name, seller's address, or description (i.e., year, make, model, serial number, "N" number, hull ID number, aircraft/airframe hours) is incorrect. Write the correct information below.  
**Name:** \_\_\_\_\_  
**Address:** \_\_\_\_\_  
**Year:** \_\_\_\_\_  
**Make:** \_\_\_\_\_  
**Model:** \_\_\_\_\_  
**Serial number (aircraft only):** \_\_\_\_\_  
**Aircraft "N" no.:** \_\_\_\_\_  
**Aircraft/airframe hours:** \_\_\_\_\_  
**Watercraft Hull ID no.:** \_\_\_\_\_  
**Watercraft type:** \_\_\_\_\_  
**Watercraft length:** \_\_\_\_\_
- 2 \_\_\_\_\_ The date acquired should have been \_\_\_\_/\_\_\_\_/\_\_\_\_.  
Month Day Year
- 3 \_\_\_\_\_ The date brought into Illinois should have been \_\_\_\_/\_\_\_\_/\_\_\_\_.  
Month Day Year
- 4 \_\_\_\_\_ The item was returned and the deal was cancelled.  
**Attach proof.**
- 5 \_\_\_\_\_ The purchase was exempt from tax for the following reason (check one).  
**a** \_\_\_\_\_ Organization with tax-exempt status - Provide exemption no.: **E** - \_\_\_\_\_  
**b** \_\_\_\_\_ Rolling stock - Provide certificate of authority number: \_\_\_\_\_  
**c** \_\_\_\_\_ Estate gift from a surviving spouse  
**d** \_\_\_\_\_ Item was acquired outside Illinois, brought into and stored temporarily in Illinois. It was removed and never returned to Illinois.  
**e** \_\_\_\_\_ Item used primarily in production agriculture that qualifies for farm machinery and equipment exemption.  
**f** \_\_\_\_\_ Watercraft exempt under Watercraft Use Tax Law Section 15-10(v)
- 6 \_\_\_\_\_ The purchase price or fair market value was incorrect.  
\$ \_\_\_\_\_  
Correct purchase price or fair market value
- 7 \_\_\_\_\_ Other. Please explain. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Please turn page to complete Steps 4 and 5.





# RUT-75-X Instructions

## 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 deadline for filing to obtain a refund for an overpayment of tax changes semiannually on January 1 and July 1. 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.

### How do I get forms?

If you need additional amended returns, you may photocopy a blank return, visit our web site at [tax.illinois.gov](http://tax.illinois.gov), or call our 24-hour Forms Order Line at **1 800 356-6302**.

### How do I get help?

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

If you have a specific question about an amended return you have filed, call us at 217 782-7517, 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:** Write your AV or AW number.

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

### Step 3: Mark the reason that best describes why you are filing this return.

**Line 1:** Write 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:** Write the correct date acquired.

**Line 3:** Write 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 can not 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:** Write the purchase price or fair market value in the space provided. See the detailed instructions for Step 4, 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 4: 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 write on any of the lines in Step 4.

### Column A

**Lines 1 through 4:** Write the figures from your most recent return. These figures may be from your original Form RUT-75, or from a previously filed Form RUT-75-X.

### Column B

**Lines 1 through 4:** Write the corrected figures. If there is no change from Column A, write the figures from Column A. If you have an amount written in Column A that you are reducing to zero, write "0" in Column B. Leaving the line in Column B blank may delay the processing of your return.

### Detailed instructions for certain lines in Step 4

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

Write the purchase or fair market value. Attach a copy of the purchase agreement/invoice. If the purchase price is less than the fair market value, you must write the fair market value on the date that the item was acquired or brought into Illinois, whichever is later. The item's purchase price and any amount of tax previously paid must be 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 or fair market value must include the value of any motor sold with, or as part of, the transaction. If the transaction is between immediate family members, write the amount paid. Otherwise, write the fair market value or purchase price of the watercraft on the date that the watercraft was purchased or the date it was brought into Illinois, whichever is later.

**Line 2:** Multiply Step 4, Line 1 by 6.25% (.0625).

**Line 3:** Write 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:** Write the total amount you have 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** Column B, Line 4, subtract Column B, Line 4 from Line 5 and write the difference on Line 6. This is the amount you have overpaid.

**Line 7:** If Line 5 is **less than** Column B, Line 4, subtract Line 5 from Column B, Line 4 and write 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 write the amount you are paying on the line provided in the "Read this information first" section on the front of the 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, contact us at the address or telephone numbers under "How do I get forms?" on the front of these instructions.

## Step 5: Sign below

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