

General Information

Who must file this return?

You must complete and file this return if you own a motor vehicle, watercraft, aircraft, trailer, mobile home, snowmobile, or all-terrain vehicle (ATV) and

- you purchased the item from an out-of-state dealer, lending institution, leasing company selling at retail, or retailer, and you are titling or registering the item in Illinois; or
- you are a leasing company that is currently leasing the item to an Illinois resident.

Note: You must submit proof of tax payment or proof of exemption before your title or registration will be issued.

Complete one return for each item (e.g., a boat and trailer purchase).

Do not use this return if you purchased a motor vehicle from an individual or private party. Use Form RUT-50, Vehicle Use Tax Transaction Return.

Do not use this return if you acquired an aircraft or watercraft from an individual or private party. Use Form RUT-75, Aircraft/Watercraft Use Tax Transaction Return.

Do not use this return if you purchased an item from an Illinois dealer. The dealer must complete Form ST-556, Sales Tax Transaction Return.

Do not use this return to pay Automobile Renting Occupation and Use Tax. Use Form ART-1, Automobile Renting Occupation and Use Tax Return.

When is this return due?

This return is due on the date you apply for title/registration in Illinois, but not more than 30 days after the date the item is brought into Illinois.

What if I need help?

If you need help, visit our web site at tax.illinois.gov; call us at **1 800 732-8866** or **217 782-3336**; or call our TDD (telecommunications device for the deaf) at **1 800 544-5304**. Our office hours are 8 a.m. to 5 p.m.

Specific Instructions

Section A: Complete the following information

Lines 1 and 2 - If you are the owner of an item (and you are not a leasing company), write your name on Line 1 and any co-owner's name on Line 2. If you are a leasing company that is currently leasing an item to an Illinois resident, write your company name on Line 1 and the name of the lessee (person leasing the item) on Line 2.

Lines 3 and 4 - Write the address as it will appear on the Illinois title or registration. If this address is in the unincorporated or rural area of the county, mark an "X" in the box and write the county and township.

Line 5 - Write the name of the municipality (city, village, or town) if it is different from the address written on Line 3.

Lines 6, 7, and 8 - Write the daytime phone number and the Social Security number or federal employer identification number of the purchaser or lessee on the appropriate lines.

Section B: Complete the seller's or leasing company's information

Line 1 - Write the seller's name, address, and daytime phone number.

Line 2 - If you are a leasing company that is leasing an item to an Illinois resident, write your company's mailing address and daytime phone number.

Section C: Describe the item

Line 1 - Write the year, make, and model of the item.

Line 2 - Write the appropriate identification number, such as a vehicle identification number (VIN) for motor vehicles, a hull identification number (HIN) for watercraft, or an aircraft identification number (N) for aircraft.

Line 3 - Mark an "X" in the box if the item is leased.

Lines 4 and 5 - Write the date the item was purchased and the date the item was brought into Illinois.

Section D: Is this transaction exempt from tax?

If not, skip this section, and go to Section E. If so, check only one box that applies to your transaction, and complete Section E, Lines 1 and 2.

1 - The organization purchasing the vehicle is a charitable, religious, educational, or governmental organization that has been issued an exemption number by the Illinois Department of Revenue; or the vehicle purchase is being made specifically for the purpose of donating it to an exempt organization that is operated exclusively for educational purposes. Write the organization's active exemption number in the space provided.

2 - The item is farm machinery or equipment used primarily in production agriculture (excluding motor vehicles required to be registered under the Illinois Vehicle Code); or the vehicle is a ready-mix concrete truck used in manufacturing tangible personal property for sale.

3 - The vehicle is used as rolling stock for hire to haul persons or commodities in interstate commerce. Write your certificate of authority number in the space provided.

Note: Beginning July 1, 2004, the rolling stock exemption qualifications changed. See Informational Bulletin FY 2005-01.

4 - You are in the business of renting automobiles, recreational vehicles, or motorcycles and any of these items is being purchased to rent for a period of one year or less. Write your Illinois Business Tax (IBT) number in the space provided.

5 - You are a retailer who is in the business of selling these items, and the item is being purchased for interim use. Limitations apply. See Informational Bulletin FY 95-5. Write your IBT number in the space provided.

6 - You were a resident of another state and you used the item outside Illinois for at least three months. You must surrender the out-of-state title, registration or other proof of the item's use at the time you apply for an Illinois title.

Note: You cannot claim this exemption if you are a leasing company, a lessee, a business relocating into Illinois, an individual who used the item outside Illinois for less than three months, or a military person whose home of record is Illinois and is therefore considered a resident of Illinois.

7 - You were the original owner or co-owner of the item or you were the co-signer on a loan, and you are redeeming the item, which was repossessed due to a loan default.

Section E: Figure your tax

When completing this form, drop amounts of less than 50 cents, and increase amounts of 50 cents or more to the next higher dollar.

Line 1 - Purchase price. Write the total price, including accessories, federal excise taxes, freight and labor, documentary fees, and any rebates or incentives for which a dealer is reimbursed from any source. **Attach a copy of the bill of sale** as proof of the purchase price and any sales and use tax previously paid. If you cannot obtain a bill of sale, you may submit as proof of purchase any of the following documents: a copy of the dealer's invoice, a letter from the leasing company, a letter from the selling dealer, a fair market valuation from a licensed dealer, or a copy of the lease agreement. **The item's purchase price and any amount of tax previously paid for the item must be clearly and separately stated.**

Line 2 - Trade-in or discount. Write the trade-in allowance or discount amount that is shown on the dealer's bill of sale or proof of purchase. Do not deduct rebates.

Line 3 - Net purchase price. Subtract Line 2 from Line 1.

Line 4 - Depreciation for out-of-state use. Depreciation is allowed for motor vehicles purchased outside of Illinois when the motor vehicle is used by military personnel whose home of record is Illinois; or you leased the motor vehicle in another state; or the motor vehicle is used by an out-of-state business relocating into Illinois. You may figure depreciation at the rate of two percent (.02) per whole month from the date of purchase (e.g., 8/28/99 to 9/28/99 is considered a whole month). To do so, multiply the number of whole months by .02, then multiply the result by Line 3.

Line 5 - Taxable amount. Subtract Line 4 from Line 3.

Line 6 - Tax. Multiply Line 5 by the correct tax rate. Write the correct tax rate here. For most addresses the rate will be 6.25 percent (.0625). Use the tax rate we have listed below if the address in Section A is in

- Cook County - 7 percent (.07) *unless*
 - Bensenville, Elmhurst, Hinsdale, Oak Brook, Roselle, and Woodridge - 7.25 percent (.0725)
- DuPage County - 6.75 percent (.0675) *unless*
 - outside of DuPage Water Commission - 6.5 percent (.065)
- Will County - 6.5 percent (.065) *unless*
 - Naperville or Woodridge - 6.75 percent (.0675)
- Kane, Lake, and McHenry counties - 6.5 percent (.065)
- Madison and St. Clair counties - 6.5 percent (.065) *unless*
 - outside the Metro East Transit District - 6.25 percent (.0625)

Line 7 - Credit for tax previously paid. Write the amount of sales or use tax you previously paid to another state or retailer on this item. Write the name of the state or retailer 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. You must attach proof of tax payment.

Line 8 - Tax due. Subtract Line 7 from Line 6. This is your total amount due. 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. We will bill you for any amounts owed. For more information, see Publication 103, Uniform Penalties and Interest. To receive a copy of this publication, visit our web site at tax.illinois.gov; or call 1 800 356-6302.

Section F: Sign here

The owner must sign the return. **Make a separate payment for tax payable to the "Illinois Department of Revenue" and attach it to Page 1.** Send Page 1 and any other required forms and attachments with your application and fees for title or registration to the appropriate agency below. Keep Page 2 for your records. If you walk into one of our facilities to pay the tax and you will need a receipt, also bring Page 2 with you.

Title motor vehicles at:

Office of the Secretary of State
Vehicle Services Department
Howlett Building
Springfield, IL 62756

Title watercraft and snowmobiles at:

Department of Natural Resources
PO Box 19226
Springfield, IL 62794-9226

Register aircraft at:

Department of Transportation
Division of Aeronautics
1 Langhorne Bond Drive
Capital Airport
Springfield, IL 62707-8415