Illinois Department of Revenue

ART-1 Instructions

General Information

Who must file Form ART-1?

You must file Form ART-1 and collect and pay the Automobile Renting Occupation Tax if you rent or lease one of the following qualifying motor vehicles within Illinois for a period of one year or less:

- a first division motor vehicle;
- a second division, self-contained motor vehicle designed for or permanently converted to provide living quarters for recreational, camping or travel use, provided this motor vehicle has direct walk-through access to the living quarters from the driver's seat;
- a second division van designed for the transportation of not less than 7 or more than 16 passengers; or
- a second division motor vehicle with a gross vehicle weight rating of 8,000 pounds or less.

This list includes automobiles, pickup trucks, sport utility vehicles, motorcycles and motor-driven cycles, motor homes and recreational vehicles, and vans.

In addition, if you are an out-of-state business that rents to Illinois persons, corporations, firms, or associations, you are required to file this form and pay Automobile Renting Use Tax on the receipts you have collected. You also should file this form if you are renting or leasing from an out-of-state location a qualified motor vehicle to be titled and registered in this state, and do so in a county or municipality that imposes a County or Municipal Renting Occupation and Use Tax.

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 reporting 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 register all of your rental sites with the Illinois Department of Revenue (IDOR), and complete and attach Form ART-2, Multiple Site Form, to your Form ART-1. You will need to complete Form ART-2 before completing Form ART-1. See the **Tax Rate Finder** at **mytax.illinois.gov** to verify your tax rate.

What if I need to add or cease one of my sites?

You must register all rental locations prior to filing your Form ART-1. You can update your sites using the Maintain Locations link in MyTax Illinois at **mytax.illinois.gov**. You can also contact our Central Registration Division by calling **217 785-3707**. It is important for you to keep this information up to date so that you are filing using the correct tax rate.

Can I file this return and pay the tax due electronically?

Yes, you can use MyTax Illinois at **mytax.illinois.gov** to file your Form ART-1, and, if applicable, Form ART-2. MyTax Illinois also allows for electronic payment of any tax due.

What if I need help?

If you need help, visit our Taxpayer Answer Center, available at **tax.illinois.gov** or scan the QR code provided. If you cannot find the answer to your question, you can email IDOR from the Taxpayer Answer Center. You can also call weekdays between 8:00 a.m. and 5:00 p.m. at **1 800 732-8866** or **217 782-3336** or **1 800 544-5304** (TTY).

Language assistance services are available upon request and are free of charge.

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, enter 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

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

Line 7 You are entitled to a discount if you mail or electronically file your return and payment on or before the due date. The discount amount is 1.75 percent (.0175) of your tax due or $5 per calendar year, whichever is greater. Beginning with returns due on or after January 1, 2025, the maximum discount you may claim per month is $1,000.

Step 3: Figure your other taxes

Other taxes may be imposed in addition to the state Automobile Renting Occupation and Use Tax.

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) Enter your Cook County receipts included on Line 3 of your Form ART-1. _____

(B) Enter your livery and taxi receipts included on Line A above. _____

(C) Subtract Line B from Line A. Enter the sum here and on **Line 11a**. _____

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

Line 11b Multiply Line 11a by the appropriate tax rate. Enter 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, enter 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, enter 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, enter the amount you are using on Line 15.

Line 16 Subtract Line 15 from Line 14. Enter 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, which is available on our website at **tax.illinois.gov.**